

**Mail Stop 4561**  
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December 23, 2008

Jimmy Lai  
Chief Financial Officer  
Linktone LTD.  
12/F, Cross Tower, No. 318, Fu Zhou Road  
Shanghai 200001  
People's Republic of China

**Re: Linktone LTD.**  
**Form 20-F for the Fiscal Year Ended December 31, 2007**  
**Filed on June 30, 2008**  
**File No. 000-506596**

Dear Mr. Lai:

We have completed our review of your Form 20-F and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Kathleen Collins  
Accounting Branch Chief