

**Mail Stop 4561**  
**Via Fax +86-10-8857-5891**

February 17, 2009

Hanhui Sun  
Chief Financial Officer  
Kongzhong Corporation  
35<sup>th</sup> Floor, Tengda Plaza  
No. 168 Xiwai Street, Haidian District  
Beijing, China 100044

**Re: Kongzhong Corporation**  
**Form 20-F for the Fiscal Year Ended December 31, 2007**  
**Filed on June 19, 2008**  
**File No. 000-50826**

Dear Mr. Sun:

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