



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3720

August 27, 2008

Mr. Boosik Kim
Chief Executive Officer and Chief Financial Officer
Standard Mobile, Inc.
16870 Valley View Avenue
La Mirada, CA 90638

Re: Standard Mobile, Inc.
Form 10-KSB for the Fiscal Year Ended December 31, 2007, as amended
File No. 0-51879

Dear Mr. Kim:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Kyle Moffatt
Accountant Branch Chief