



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