

Mail Stop 3561

August 31, 2006

Mr. David Ficksman  
Troy & Gould  
1801 Century Park East, 16th Floor  
Los Angeles, California 90067

**RE: Sorl Auto Parts, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2005  
Filed March 27, 2006  
Amendment 1 to Form 10-K for Fiscal Year Ended December 31, 2005  
Filed June 22, 2006  
Amendment 2 to Form 10-K for Fiscal Year Ended December 31, 2005  
Filed July 27, 2006  
Amendment 3 to Form 10-K for Fiscal Year Ended December 31, 2005  
Filed August 30, 2006  
Form 10-Q for Quarterly Period Ended March 31, 2006  
Amendment 1 to Form 10-Q for Quarterly Period Ended March 31, 2006  
Amendment 2 to Form 10-Q for Quarterly Period Ended March 31, 2006  
File No. 000-11991**

Dear Mr. Ficksman:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

James A. Allegretto  
Sr. Asst. Chief Accountant