

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