

February 1, 2007

Mail Stop 4561

Mr. Zhen Wang  
Chief Financial Officer  
Along Mobile Technologies, Inc.  
No. 88, 9<sup>th</sup> Floor, Western Part of the 2<sup>nd</sup> South Ring Road  
Xi'an City, Shaanxi Province, PRC

RE: **Along Mobile Technologies, Inc.**  
**Form 10-KT for the period ended December 31, 2005**  
**Filed July 11, 2006**  
**File No. 0-12423**

Dear Mr. Wang:

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

Sincerely,

Daniel L. Gordon  
Branch Chief