



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

February 25, 2008

Mr. Frank B. Manning  
President and Chief Executive Officer  
Zoom Technologies, Inc.  
207 South Street  
Boston, MA 02111

**Re: Zoom Technologies, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**Filed March 27, 2007**

**Form 10-Q for Fiscal Quarter Ended September 30, 2007**  
**File No. 0-19672**

Dear Mr. Manning:

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

Sincerely,

Larry Spigel  
Assistant Director