



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

July 30, 2009

Frank B. Manning
President
Zoom Technologies, Inc.
207 South Street
Boston, MA 02111

**RE: Zoom Technologies, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed March 13, 2009, as amended
File No. 000-18672**

Dear Mr. Manning:

We have completed our review of your preliminary proxy statement and have no further comments at this time.

Sincerely,

/s/ Celeste Murphy

Celeste Murphy
Legal Branch Chief

cc: By facsimile to (866) 741-8182
Ralph V. De Martino, Esq.
(Cozen O'Connor)