



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

October 26, 2009

Mr. Anthony K. Chan  
Chief Financial Officer  
Zoom Technologies, Inc.  
207 South Street  
Boston, MA 02111

**Re: Zoom Technologies, Inc.  
Item 4.01 Form 8-K  
Filed October 2, 2009  
File No. 0-18672**

Dear Mr. Chan:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Larry Spigel  
Assistant Director