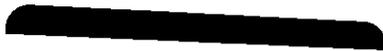


Charles W. H. ...
Director
Securities Operations

CERTAIN'S
NYSE Group



07051711

NYSE Group, Inc. | 20 Broad Street
New York, New York 10005
t 212.656.5126 | f 212.656.5893
pmadho@nyse.com

1-33430

April 26, 2007

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

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THOMSON
FINANCIAL

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Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, QIAO XING MOBILE COMMUNICATION CO., LTD., Ordinary shares. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on April 26, 2007. Tentative listing date - May 3, 2007.

Sincerely,

END