



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

September 17, 2009

Ms. Hua Meng  
Chief Financial Officer, Dahua Inc.  
19<sup>th</sup> Floor, Building C,  
Tianchuangshiyuan, Huizhongbeili  
Chaoyang District, Beijing, China 100012

**Re: Dahua, Inc.**  
**Form 10-K for the year ended December 31, 2008**  
**Form 10-Q for the quarter ended March 31, 2009**  
**Form 10-Q for the quarter ended June 30, 2009**  
**File No. 0-49852**

Dear Ms. Meng:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any questions regarding our review of these filings, please direct them to Mindy Hooker, Staff Accountant, at (202) 551-3732, or to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Branch Chief