



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

July 31, 2008

Via U.S. Mail and Fax

Mr. Kinwai Cheung, Chief Financial Officer
Home System Group
Oceanic Industry Park, Sha Gang Highway, Gang Kou Town
Zhongshan City, Guangdong
People's Republic of China, 528447

**RE: Home System Group
Form 10-K for the year ended December 31, 2007
Filed on April 7, 2008
Form 10-Q for the period ended March 31, 2008
Filed on May 15, 2008
File no. 0-49770**

Dear Mr. Cheung:

We have completed our review of the above filings, and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director