

Mail Stop 4561

October 31, 2006

Guoshen Tu  
China Security & Surveillance Technology, Inc.  
4/F, East 3/B, Saige Science & Technology Park  
Huaqiang, Shenzhen, China 518028

**Re: China Security & Surveillance Technology, Inc.  
Registration Statement on Form S-1  
Registration No. 333-138166  
Filed on October 23, 2006**

Dear Mr. Tu:

This is to advise you that we have performed a limited review of the above registration statement and have the following comments. We will not conduct any further review of the registration statement, except for any amendments you file in response to our comments.

General

1. On page 1 of the prospectus, you state that “this registration statement on Form S-1 will only be effective after the Reincorporation Merger is completed and...the prospectus contained in this registration statement will not be used until the Reincorporation Merger is consummated.” In light of this disclosure, please provide a detailed analysis of whether this will be a delayed offering. We may have further comment.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Act of 1933 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company’s disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event the company requests acceleration of the effective date of the pending registration statement, it should furnish a letter, at the time of such request, acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;

Guoshen Tu  
China Security & Surveillance Technology, Inc.  
October 31, 2006  
Page 2

- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in connection with our review of your filing or in response to our comments on your filing.

We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. We will act on the request and, pursuant to delegated authority, grant acceleration of the effective date.

If you have any questions, please call David H. Roberts at (202) 551-3856 or the undersigned at (202) 551-3780.

Sincerely,

Karen J. Garnett  
Assistant Director