



DIVISION OF  
CORPORATION FINANCE

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

December 1, 2009

*By U.S. mail and facsimile to (86) (10) 6599-7300*

Mr. Xiaoyuan Yuan, Principal Accounting Officer  
China Fire & Security Group, Inc.  
B-2508 TYG Center, C2  
Dongsanhuanbeilu,  
Chaoyang District, Beijing 100027,  
People's Republic of China

**RE: China Fire & Security Group, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2008**  
**File No. 1-33588**

Dear Mr. Yuan:

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

Sincerely,

Terence O'Brien  
Branch Chief