



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4631

January 10, 2011

**via U.S. mail and facsimile**

Mr. Brian Lin, CEO  
China Fire & Security Group, Inc.  
B-2502 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, 2009  
Filed March 16, 2010  
Forms 10-Q for the Fiscal Quarters Ended March 31, 2010,  
June 30, 2010, and September 30, 2010  
File No. 1-33588**

Dear Mr. Lin:

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

Sincerely,

Terence O'Brien  
Accounting Branch Chief