



DIVISION OF
CORPORATION FINANCE

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

December 1, 2010

Via Fax & U.S. Mail

Mr. Matthew Beale
Chief Financial Officer
780 Third Avenue, 25th Floor
New York, New York 10017

Re: Fuel Systems Solutions, Inc.
Form 10-K for the year ended December 31, 2009
Filed March 8, 2010
File No. 001-32999

Dear Mr. Beale:

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

Sincerely,

Linda Cvrkel
Branch Chief