



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

Mail Stop 4561

July 7, 2010

Jiang Huai Lin  
Chief Executive Officer  
China Information Security Technology, Inc.  
21<sup>st</sup> Floor, Everbright Bank Building  
Zhuzilin, Futian District Shenzhen, Guangdong, 518040  
People's Republic of China

**Re: China Information Security Technology, Inc.  
Preliminary Information Statement on Schedule 14C  
Filed May 28, 2010  
File No. 001-34076**

Dear Mr. Lin:

We have completed our review of your filing and have no further comments at this time on the specific issues raised.

Please direct any questions or comments to Michael F. Johnson, Staff Attorney, at (202) 551-3477 or to the undersigned at (202) 551-3457.

Sincerely,

David L. Orlic  
Staff Attorney