



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

May 11, 2010

VIA U.S. MAIL

Changli Wang
Chief Executive Officer
Hollysys Automation Technologies Ltd.
10 Jiancaicheng Middle Road
Xisanqi, Haidian District
Beijing, People's Republic of China 100096

**Re: Hollysys Automation Technologies Ltd.
Form 20-F for the fiscal year ended June 30, 2009
Filed September 30, 2009
File No. 001-33602**

Dear Mr. Wang:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James
Senior Assistant Chief Accountant