



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4631

February 24, 2010

Phil Viggiani  
Chief Executive Officer, Security Solutions Group, Inc.  
3651 Lindell Road, Suite D-150  
Las Vegas, NV 89103

**RE: Form 8-K Item 4.01 filed February 9, 2010  
File No. 0-52822**

Dear Mr. Viggiani:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to the undersigned at (202) 551-3732.

Sincerely,

Melinda Hooker  
Staff Accountant