



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3010

April 14, 2010

Via U.S. Mail

Mr. Norman LeBoeuf  
President, Secretary, Treasurer, and Director  
CFO Consultants, Inc.  
829 Francis Drive  
Palm Springs, CA 92262

**Re: CFO Consultants, Inc.  
Item 4.01 Form 8-K  
Filed January 19, 2010  
Item 4.01 Form 8-K/A  
Filed January 27, 2010  
Item 4.01 Form 8-K/A2  
Filed February 25, 2010  
File No. 333-149294**

Dear Mr. LeBoeuf:

We have completed our review of the above referenced filings. Aside from our previous requests for management's representations in connection with responding to our comments, which as of the date of this letter remain outstanding and unresolved, we have no further comments at this time.

Sincerely,

Mark Rakip  
Staff Accountant