



DIVISION OF  
CORPORATION FINANCE

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

February 8, 2011

Via U.S. Mail

Mr. Ken Tsang  
Chief Financial Officer  
CFO Consultants, Inc.  
Rm. 2102 F&G, Nan Fung Centre, 264-298 Castle Peak Road  
Tsuen Wan, New Territories, Hong Kong

**Re: CFO Consultants, Inc.**  
**Form 10-K for fiscal year ended December 31, 2009**  
**Filed April 6, 2010**  
**File No. 333-149294**  
**Amendment 1 to Form 10-K for the fiscal year ended December 31, 2009**  
**Filed December 21, 2010**  
**Form 10-Q for the period ended September 30, 2010**  
**Filed October 15, 2010**  
**Amendment 1 to Form 10-Q for the period ended September 30, 2010**  
**Filed December 21, 2010**  
**Amendment 2 to Form 10-Q for the period ended September 30, 2010**  
**Filed January 18, 2011**  
**File No. 1-34712**

Dear Mr. Tsang:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jennifer Monick  
Senior Staff Accountant