



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

July 29, 2008

Richard J. Mitchell  
Chief Accounting Officer  
MSGI Security Solutions, Inc.  
575 Madison Avenue  
New York, NY 10022

**Re: MSGI Security Solutions, Inc.**  
**Form 10-KSB for the Fiscal Year Ended June 30, 2007**  
**Filed October 15, 2007**  
**File No. 001-01768**

Dear Mr. Mitchell:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Martin James  
Senior Assistant Chief Accountant