

Mail Stop 3010

May 28, 2010

Via U.S. Mail

Lawrence E. Schreiber
Chief Executive Officer and Chief Financial Officer
Corporate Security Consultants, Inc.
3450 N. Hualapai Way, #2195
Las Vegas, NV 89129

**Re: Corporate Security Consultants, Inc.
Item 4.01 Form 8-K
Filed March 17, 2010
Item 4.01 Form 8-K
Filed May 21, 2010
Item 4.01 Form 8-K/A
Filed May 27, 2010
File No. 333-155553**

Dear Mr. Schreiber:

We have completed our review of the above referenced filings and have no further comments at this time.

Sincerely,

Mark Rakip
Staff Accountant