



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

May 11, 2010

VIA U.S. MAIL

Changli Wang  
Chief Executive Officer  
Hollysys Automation Technologies Ltd.  
10 Jiancaicheng Middle Road  
Xisanqi, Haidian District  
Beijing, People's Republic of China 100096

**Re: Hollysys Automation Technologies Ltd.  
Form 20-F for the fiscal year ended June 30, 2009  
Filed September 30, 2009  
File No. 001-33602**

Dear Mr. Wang:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant