

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