



DIVISION OF  
CORPORATION FINANCE

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

December 23, 2014

Via E-mail

Safa Movassaghi  
CEO and Chairman of the Board  
Cloud Security Corporation  
4590 MacArthur Boulevard, Suite 500  
Newport Beach, CA 92660

**Re: Cloud Security Corporation  
Preliminary Information Statement on Schedule 14C  
Filed December 16, 2014  
File No. 000-54440**

Dear Mr. Movassaghi:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Kathleen Krebs, for

Larry Spigel  
Assistant Director