



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

DIVISION OF
CORPORATION FINANCE

January 9, 2015

Via Fax
Colin Povall
President
McKenzie Street 31
Eastend, Bloemfontein
South Africa 9301

**Re: First Fixtures, Inc.
Amendment No. 4 to Registration Statement on Form S-1
Filed December 18, 2014
File No. 333-197443**

Dear Mr. Povall:

We have reviewed your amended registration statement and have the following comment.

Exhibit 23.1

1. Please provide the auditor's consent in an amendment. The consent provided as an exhibit to Amendment 3 filed on December 12 specifically referred to that amendment and does not apply to subsequent amendments.

You may contact Terence O'Brien, Accounting Branch Chief, at 202-551-3691 if you have questions regarding comments on the financial statements and related matters. Please contact Craig Slivka, Special Counsel, at 202-551-3729 with any other questions.

Sincerely,

/s/ Craig Slivka, for

Pamela Long
Assistant Director

cc: Via Fax
Andrew J. Befumo, Esq.