

Mail Stop 3561

May 13, 2008

Mr. Sajid Kapadia
Chief Executive Officer
SK3 Group, Inc.
500 Mamaroneck Avenue
Harrison, New York 10528

**Re: SK3 Group, Inc.
Item 4.01 Form 8-K
Filed May 8, 2008
File No. 000-30919**

Dear Mr. Kapadia:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Ta Tanisha Meadows
Staff Accountant