



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

DIVISION OF  
CORPORATION FINANCE

September 23, 2013

Via E-mail

Mr. Michael R. Dunn  
Chief Executive Officer  
FITT Highway Products, Inc.  
P.O. Box 4709  
Mission Viejo, CA 92690

**Re: FITT Highway Products, Inc.  
Amendment No. 3 to Schedule 14C  
Filed September 13, 2013  
File No. 000-33519**

Dear Mr. Dunn:

We have limited our review of your filing to those issues we have addressed in our comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your filing and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

General

1. We note your response to comment 1 of our letter dated August 19, 2013, and we partially reissue the comment. Please revise to provide the information required by Item 14(b)(7) of Schedule 14A.

Financial Information, page 13

2. Please provide the required notes to the financial statements for F.I.T.T. Energy Products Inc.

Michael R. Dunn  
FITT Highway Products, Inc.  
September 23, 2013  
Page 2

Please contact Shaz Niazi at (202) 551-3121 or Jim Lopez at (202) 551-3536 with any questions.

Sincerely,

/s/ James Lopez (for)

John Reynolds  
Assistant Director