

Mail Stop 6010

October 15, 2008

VIA U.S. MAIL

Mr. Ken Martin
Chief Executive Officer and Chief Accounting Officer
Hitor Group, Inc.
13221 Redmond Way
Redmond, Washington 98052

Re: Hitor Group, Inc.
Form 10-KSB for the year ended December 31, 2007
File No. 333-103986

Dear Mr. Martin:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Angela Crane
Accounting Branch Chief