



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

October 19, 2009

VIA U.S. MAIL

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

**Re: Hitor Group, Inc.**  
**Form 10-K for the year ended December 31, 2008**  
**File No. 333-103986**

Dear Mr. Martin:

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

Sincerely,

Jeff Jaramillo  
Accounting Branch Chief