

Mailstop 6010

July 2, 2008

Mail Stop 6010

Kenneth C. Forster, President
APC Group, Inc.
3526 Industrial Parkway
Fairbanks, Alaska 9701

Re: APC Group, Inc.
Form 10-SB filed August 30, 2007
Form 10-KSB filed May 16, 2008
File No. 0-52789

Dear Mr. Forster:

We have completed our review of your Forms 10 and 10-KSB and related filings and have no further comments at this time.

Sincerely,

Perry Hindin
Special Counsel

cc. TRAE HIGH
VIA TELEFAX 646-414-2822