

Mail Stop 3561

October 12, 2007

Mark Jensen, CEO  
Northtech Industries, Inc.  
11400 NE 132<sup>nd</sup> Street  
Kirkland, WA 98034

**Re: Northtech Industries, Inc.  
Amendment No. 1 to Offering Statement on  
Form 1-A  
Filed on September 4, 2007  
File No. 24-10179**

Dear Mr. Jensen:

We have the following comments on your filing. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may or may not raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Part I.

Item 1. Significant Parties, page 2

1. We note your response to comment four of our letter dated June 1, 2007 and we reissue our prior comment. Please disclose both the business and residential addresses for each person listed as required by Item 1, Part I of the Form 1-A. For example, please provide the residential address for counsel.

Item 4. Jurisdictions in Which Securities Are to be Offered, page 4

2. Please update the status of your registration by coordination.

Item 5. Unregistered Securities Issued or Sold Within One Year, page 4

3. In Part I, Item 5(b), please revise to describe whether such securities were sold by or on behalf of any person who at the time was a director, officer, promoter or principal security holder of the company.

Part II

Cover Page

4. Please update the table regarding state jurisdiction.

The Company, page 10

5. We note the statement that “Northtech Industries, Inc. ... is a corporation in the residential construction services industry.” Please briefly explain how the company operates in this industry.
6. Please indicate if Northtech Industries, Inc. has operations in the industry or if it generally operates its business through its subsidiary and is a holding company.
7. We note the statement that, “Management believes that they have the experience and knowledge necessary to operate the acquired businesses efficiently and build a profitable and growing company.” Please disclose the company’s net loss for the period ended December 31, 2006.
8. We note the statement that, “The Company will service high volume production homebuilders in key growth markets.” Please disclose whether the company currently services such homebuilders. If not, please provide a reasonable basis for the statement or delete.
9. Please disclose the name of the acquired company and its location, and briefly discuss its business.

Risk Factors, page 10

Risks Relating to Our Business, page 11

10. In the first risk factor of this section, please describe how the company has had a limited operating history.
11. In the second risk factor, please specifically discuss how the company has not been profitable. For example, disclose the company's net loss for the period ended December 31, 2006.
12. In risk factor three, please specifically disclose the amounts of the assets and liabilities along with the negative net worth of the company.
13. In the second full risk factor on page 13, in regards to reliance upon a single customer, please indicate that the business of your subsidiary, Millwork Pro is largely reliant upon a single customer.
14. Please provide a risk factor regarding the possible effect of the subprime lending problems on your business.

Risks Relating to Our Common Stock, page 14

15. We note the second full risk factor on page 16 in regards to the issuance of future shares and the risk of dilution. Please add a risk factor that discusses the arbitrary establishment of the offering price of the common stock and compare the offering price to amount recently paid by promoters of the company.

Business and Properties, page 17

Item 3(a), page 18

16. We note your disclosure here that in October 2006 Millwork Pro acquired the assets of a millwork installation division from PCS Millwork. However, we note your disclosure in Note 5 – Purchase of Wholly Owned Subsidiary on page 61 that Millwork Pro had no assets or liabilities when it was acquired by you. Please revise to clarify.

Item 3(b), page 18

17. We note your response to comment 18 from our letter dated June 1, 2007 that there are no written material contracts. However, we note the second full risk factor on page 13 refers to the company being “contractually obligated to service the client of PCS Millwork first and foremost.” Please disclose the principle terms of the agreement as required by Item 3(b) of Offering Circular Model A of the Form 1-A. For example, please disclose any fee arrangements. Also, pursuant to the requirements of Part III, Item 2(6) of the offering statement of Form 1-A, please file the agreement, if any, as an exhibit. We may have further comment.
18. Please discuss in greater detail the statement on page 19 that, “In turn, Millwork Pro works to promote new builders sales for PCS.”
19. In connection with the customer sales and referral marketing provided by PCS Millwork to Millwork Pro, please discuss whether Millwork Pro receives its fee directly from PCS Millwork or the homebuilders.

Item 3(c), page 19

20. Please provide a reasonable basis for the following statement in the second from the last paragraph on page 20 in which you state that, “We’ve created a production schedule to guarantee we meet the builder’s schedule.”

Item 3(e), page 22

21. Please update your backlog to be within the last 90 days. In addition, in your initial filing, you disclosed backlog as of 3/1/06. If that figure was accurate, you must present a comparison. We note that your date of inception was October 23, 2006.

Item 3(f), page 22

22. Please provide the basis for your statement under Item 3(f) that in 12 months the number of employees will triple. Also, disclose which employees are or will be employed by the company or its subsidiary.

Item 3(g), page 22

23. We note your response to comment 32 from our previous letter and we reissue our prior comment. Please disclose what properties the company leases, including the amount of payments, expiration dates and the terms of any renewal options as required by Item 3(g) of Offering Circular Model A. Also describe the facilities you use for your business.

Item 3(k), page 23

24. We note your response to comment 35 and we reissue our prior comment. Please disclose the principle terms of the combination, including the acquisition price and/or the issuance of shares. Also disclose any relationship between Northtech, its officers, directors and affiliates, and Millwork Pro or PCS Millwork prior to the acquisition and the effects of the acquisition on the management and control persons of Millwork Pro and Northtech.
25. We have reviewed your response to comment 36 of our previous letter, where you have limited the discussion to installation and millwork distribution companies. Please advise or revise.

Offering Price Factors, page 17

Item 7(a), page 25

26. We reissue in part comment 39 of our previous letter. Under Item 7(a) of your offering circular, please disclose the net tangible book value per share. See Item 7(a) of Offering Circular Model A. Also disclose the price per share in this offering.

Item 7(b), page 25

27. We reissue in part comment 40 from our previous letter. Indicate in the table the relationship of each purchaser to the company at the time of the transaction, as required by Item 7(b) of the Offering Circular Model A.

Use of Proceeds, page 27

28. Based on your disclosure it appears the legal and accounting fees of \$25,000 will be paid from your operations (i.e. not from proceeds of your offering). Show us how you determined the net proceeds from the offering for each scenario presented. Clarify how you considered the \$2,500 monthly legal fee in your calculations. Please advise or revise.

Capitalization, page 29

29. Considering the comment above on your use of proceeds, please revise the capitalization table to include the net proceeds from the offering under each scenario as appropriate.

Description of Securities, page 30

30. We note your disclosure in regards to the Class B common stock outstanding that has 100 votes per share. Please include a risk factor that discusses the effect of the Class B common stock upon matters voted upon by the shareholders. Please discuss whether certain persons will control the company and have the ability to influence a shareholder vote. It may be helpful to include the total number of votes such control persons will have, including the Class B common stock, in comparison to the number of votes with the shares to be sold in this offering.

Officers and Key Personnel of the Company, page 33

31. Please state the dates of Mark Jensen's employment with MGN Technologies during the past five years. Also, please identify the employers of Ms. Thiebert during the past five years and the dates during the past five years that she has worked for them.
32. We note your response to comment 54 and we reissue in part our prior comment. For each of the persons you have named as officers and key personnel, please disclose their age and the amount of time to be spent on company matters if less than full time. See Item 29 of Offering Circular Model A. We also note that Mark Jensen is the CEO of MGN Technologies and Loren Perrigo is affiliated with PCS Millwork. Please describe how they will divide their time between the company and these other affiliations.
33. Please describe any positions that Loren Perrigo currently holds or has held with PCS Millwork.

Directors of the Company, page 35

Item 35(b), page 36

34. We note the disclosure regarding the business development agreement between Millwork Pro and PCS Millwork. Please discuss the material terms of this agreement in the business and properties section and file the agreement, if any, as an exhibit.

Principal Stockholders, page 37

Item 37, page 37

35. In the table, please indicate by footnote if the price paid was for a consideration other than cash and the nature of any such consideration. See Item 37 of Offering Circular Model A.

Management Relationships, Transactions and Remuneration, page 39

36. Please identify and discuss the principal terms of the agreements between PCS Millwork and Millwork Pro, including fee arrangements.
37. Please file as exhibits the agreement(s), if any, regarding the advances by PCS Millwork to Millwork Pro.

Independent Accountant's Review Report, page 44

38. We note that you have not included the accountant's report for the six months ended June 30, 2007 as referenced in your Consent of Independent Accountant (Exhibit 10). However, you have included on page 44 a duplicate copy of Independent Accountant's Review Report for the period ended December 31, 2006. Please revise or advise.

Interim Financial Statements

Notes to Financial Statements

Note 1 – Summary of Significant Accounting Policies

Description of Business, page 49

39. We reviewed your response to our prior comment 76. Your response did not address our comments in its entirety, thus the comment will be partially reissued. Please expand your notes to disclose your specific revenue recognition policy (i.e. the criteria followed in recognizing revenue and the timing of such revenue recognition) and explain how it complies with the guidance in SAB 104. In addition, revise your MD&A, as appropriate, to enhance an investor's understanding of your policy.

Note 2 – Prepaid Expenses, page 50

40. We note that your business insurance policy was cancelled in May 2007 as disclosed in Note 3 on page 50. However, you reported prepaid business insurance of \$48,379 as of June 30, 2007. Show us how your presentation of this prepaid expense amount is appropriate, including disclosure of the period remaining on your policy. Revise your disclosures as necessary.

Note 5 – Purchase of Wholly Owned Subsidiary, page 51

41. We note your response to our prior comment 72, however, you have not addressed our comment in its entirety. If Millwork Pro did not have any assets and liabilities, tell us what you acquired in exchange for the 2,840,000 shares and how your valuation of the consideration paid is appropriate. Since the entities were under common control, please revise to explicitly clarify the relationship of the entities prior to the merger (e.g. disclose common ownership percentage and extent of common control, etc.) and how your accounting treatment is consistent with the guidance in paragraphs D-11 to D-18 of SFAS 141.
42. We note your disclosure on page 18 that in October 2006 Millwork Pro acquired the assets of a millwork installation division from PCS Millwork. Please revise to disclose the terms and conditions of this acquisition of assets and related predecessor operations. Specifically, disclose what was acquired (assets acquired and liabilities assumed), the consideration paid, the relationship between the entities (common ownership percentage and extent of common control, etc) and how you accounted for the acquisition. Please revise MD&A, as necessary, to include a discussion of the operations of the installation division prior to the acquisition by Millwork Pro.

Note 6 – Common Stock Issued, page 51

43. You state on pages 5 and 26 that 500,000 Class “B” Common shares were purchased by shareholders for \$0.001 per share. However, in your disclosure here and on page 62 you indicate that these 500,000 Class “B” Common shares were issued for services rendered. Please revise to present consistent disclosures regarding the issuance of these shares.



Note 8 – Related Party Transactions, page 52

44. We note from your disclosures in Item 10(a) on page 25 and in your response to our prior comment 62, that you receive advances on sales revenue from PCS Millwork and the balance of these advances was \$90,674 as of June 30, 2007. Please disclose, in detail, the advance arrangements with PCS Millwork and how you accounted for such arrangements. Please ensure to disclose how the advances are presented in your financial statements. We may have further comment upon reviewing your response.

Annual Financial Statements

General

45. Please revise your annual financial statements, as necessary, to reflect changes made as a result of comments above on your interim financial statements.

Management's Discussion and Analysis, page 63

46. Please expand your description of your business.
47. We note you disclose a gross margin of 16% at December 31, 2006 and indicate your gross margins have "grown from 10% to 16%" under item 49. Based on the financial statements presented in your offering statement, please show us how you determined these amounts.

Other Regulatory

48. The date of the Consent of Independent Accountant (i.e. July 30, 2007) filed as Exhibit 10 precedes the date of the Independent Accountant's Review Report (i.e. August 1, 2007). In addition, the accountant's awareness letter should specify the type of report (e.g., audit report, review report) issued. Please direct your accountant to revise the accountant's awareness letter as appropriate.

Part III – Exhibits

Legality Opinion

49. Counsel must opine on the legality of the securities under the laws of the state in which the registrant is incorporated, that is, Nevada. However, counsel cannot qualify the opinion as to jurisdiction as it has done by the following statement:

Mr. Mark Jensen  
Northtech Industries, Inc.  
October 12, 2007  
Page 10

Our opinion expressed above is subject to the qualification that we express no opinion as to the applicability of, compliance with, or effect of any laws except the General Corporation Law of the State of Washington.

Also, when counsel opines upon Nevada law, it should clarify that it is including the statutory provisions, all applicable provisions of the Nevada Constitution and reported judicial decisions interpreting those laws.

Closing Comments

As appropriate, please amend your offering statement in response to these comments. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested supplemental information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

Please allow adequate time after the filing of any amendment for further review before submitting a request for qualification. Please provide this request at least two business days in advance of the requested qualification date.

You may contact Raj Rajan at (202) 551-3388 if you have questions regarding comments on the financial statements and related matters. Please contact Susann Reilly at (202) 551-3236 with other questions.

Sincerely,

John Reynolds  
Assistant Director

cc: Charles Redina, Esq.  
Fax: (360) 647-3518