

Mail Stop 3561

December 9, 2009

Mr. Wallace Boyack
President and Chief Executive Officer
North Horizon, Inc.
2290 East 4500 South
Suite 130
Salt Lake City, UT 84117

**Re: North Horizon, Inc.
Item 4.01 Form 8-K
Filed October 28, 2009
File No. 000-52991**

Dear Mr. Boyack:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Ethan Horowitz