



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

March 30, 2017

Roy G. Warren  
Chief Executive Officer  
Harrison Vickers and Waterman Inc.  
712 U.S. Highway 1, Suite 200  
North Palm Beach, FL 33408

**Re: Harrison Vickers and Waterman Inc.  
Form 10-K Amendment No. 1 for the Fiscal Year Ended June 30, 2015  
Filed June 24, 2016  
Form 10-Q Amendment No. 1 for the Quarterly Periods Ended  
September 30, 2015 and December 31, 2015  
Filed June 27, 2016  
Form 8-K Amendment No. 1  
Filed June 22, 2016  
File No. 333-162072**

Dear Mr. Warren:

We issued comments on the above captioned filing on July 8, 2016. On February 14, 2017 we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps include releasing publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

You may contact Scott Stringer, Staff Accountant, at (202) 551-3272 or me at (202) 551-3849 with any questions.

Sincerely,

/s/ William H. Thompson for

Jim Allegretto  
Senior Assistant Chief Accountant  
Office of Consumer Products