



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3233

November 29, 2016

Via E-Mail

Mr. Frank J. Hariton  
SBH Associates, Inc.  
885 Woodstock Road, Suite 430-180  
Roswell, GA 30075

**Re: SBH Associates, Inc.  
Form 10-K for the Fiscal Year Ended September 30, 2015  
Filed January 13, 2016  
File No. 333-187245**

Dear Mr. Hariton:

We issued comments to you on the above captioned filing on October 17, 2016. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by December 13, 2016.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filing and your disclosure. Among other things, we may decide to release 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.

Please contact Isaac Esquivel, Staff Accountant, at (202) 551-3395 or Shannon Sobotka at (202) 551-3856 with any questions.

Sincerely,

/s/ Shannon Sobotka

Shannon Sobotka  
Staff Accountant  
Office of Real Estate and  
Commodities