



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

December 28, 2016

Via E-Mail

Mr. Michael Mo  
President and Chief Executive Officer  
KT High-Tech Marketing, Inc.  
14440 Big Basin Way #12  
Saratoga, CA 95070

**Re: KT High-Tech Marketing, Inc.  
Item 4.02 Form 8-K  
Filed November 23, 2016  
File No. 0-55564**

Dear Mr. Mo:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ John Cash

John Cash  
Accounting Branch Chief  
Office of Manufacturing and  
Construction