



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

March 5, 2018

Via E-mail

George Henschke  
Interim Chief Financial Officer  
KT High-Tech Marketing, Inc.  
14440 Big Basin Way #12  
Saratoga, CA 95070

**Re: KT High-Tech Marketing, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2016**  
**Filed March 30, 2017**  
**File No. 000-55564**

Dear Mr. Henschke:

We have completed our review of your filings. 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/ Kevin J. Kuhar

Kevin J. Kuhar  
Accounting Branch Chief  
Office of Electronics and Machinery