



DIVISION OF  
CORPORATION FINANCE

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

March 1, 2011

Mr. David Reichman  
Chief Executive Officer  
Tree Top Industries, Inc.  
511 Sixth Avenue, Suite 800  
New York, NY 10011

*Sent Via Fax (775) 890-3823*

**Re: Tree Top Industries, Inc.  
Form 8-K filed February 15, 2011  
File No. 000-10210**

Dear Mr. Reichman:

We have completed our review of your Form 8-K and have no further comments at this time on the specific issues raised.

Sincerely,

/s/ Jaime G. John

Jaime G. John  
Staff Accountant