



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4546

May 25, 2011

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

Re: Tree Top Industries, Inc.
File No. 000-10210

Dear Mr. Reichman:

In your letter dated May 10, 2011, which you provided in response to staff comment on Tree Top Industries, Inc.'s Form 10-K for the year ended December 31, 2010 filed on April 15, 2011, you request that the staff not object if Tree Top Industries labels as unaudited amounts for periods from Tree Top Industries Inc.'s inception (August 1, 2007) to December 31, 2008 presented in Tree Top Industries Inc.'s statement of changes in stockholders' equity as well as the cumulative amounts that include the period from inception (August 1, 2007) to December 31, 2008 presented in a separate column on Tree Top Industries Inc.'s statements of operations and cash flows.

Based on the unique facts and circumstances described in your response, we will not object. In accordance with this relief, amounts presented in Tree Top Industries Inc.'s statement of stockholders' equity for the period from inception (August 1, 2007) to December 31, 2008 should also be labeled unaudited; while amounts beginning January 1, 2009 and ending as of the most recent fiscal year-end balance sheet should be subject to audit by Tree Top Industries Inc.'s independent auditor as part of that auditor's audit of Tree Top Industries Inc.'s annual financial statements.

We note that the report of your independent auditor references the work of other auditors, but that report is not included in your Form 10-K. A condition of this relief is that you amend your Form 10-K for the year ended December 31, 2010 to remove this report and include a new report provided by your independent auditor that does not reference the work of other auditors.

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The position described above is based solely on the information included in your May 10, 2011 letter. New or different facts could warrant a different conclusion. If you have any question about this letter, please call me at 202.551.3516.

Sincerely,

Todd E. Hardiman
Associate Chief Accountant