



DIVISION OF
CORPORATION FINANCE

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

May 26, 2011

Via Facsimile

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

Re: Tree Top Industries, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2010
Filed April 15, 2011
File No. 000-10210

Dear Mr. Reichman:

As discussed in our conversation on May 26, 2011, we concur that based upon your particular facts and circumstances additional disclosure indicating that the PCAOB has revoked the registration of your prior auditor is not necessary in an amendment to your Form 10-K.

Sincerely,

/s/ Craig Wilson

Craig Wilson
Senior Assistant Chief Accountant