

July 3, 2007

Mail Stop 4561

*By U.S. Mail and facsimile to (212) 895-3783*

Mr. Andrew H. Scott, Interim Chief Executive Officer  
B.H.I.T. Inc.  
7005 Stadium Drive, Suite 100  
Brecksville, OH 44141

**RE: B.H.I.T. Inc.**  
**File No. 0-09043**  
**Form 10-KSB for the year ended December 31, 2006**

Dear Mr. Scott:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Cicely LaMothe  
Branch Chief