



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

November 30, 2006

Mr. Norbert Sporns  
Chief Executive Officer and President  
HQ Sustainable Maritime Industries, Inc.  
Melbourne Towers  
1511 Third Avenue, Suite 788  
Seattle, WA 98101

**Re: HQ Sustainable Maritime Industries, Inc.  
Form 8-K, Item 4.02(a) filed November 3, 2006  
File No. 0-18980**

Dear Mr. Sporns:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Brad Skinner  
Senior Assistant Chief Accountant

cc: Sandy Eisen