



DIVISION OF
CORPORATION FINANCE

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

Via U.S. Mail and Fax

Mr. Didier Essemini
Chief Executive Officer
Finotec Group, Inc.
350 Fifth Avenue
Suite 2712
New York, NY 10018

October 17, 2005

RE: **Finotec Group, Inc.**
Form 10-KSB for the fiscal year ended January 31, 2005
File No. 033-20966

Dear Mr. Essemini:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spirgel
Assistant Director