



DIVISION OF
CORPORATION FINANCE

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

March 30, 2011

Via E-mail

Mr. Richard Coglon
President
HIP Energy Corporation
Suite 404-999 Canada Place
World Trade Centre
Vancouver, BC, Canada V6E 3E2

**Re: HIP Energy Corporation
March 14, 2011 Supplemental Response
Form 20-F
Filed April 5, 2010
File No. 000-30972
Form 20-F
Filed April 23, 2010
File No. 000-30972**

Dear Mr. Coglon:

We have reviewed your March 14, 2011 supplemental response to comments issued February 8, 2011 on the Form 20-F filed on April 23, 2010 and the Form 20-F filed on April 5, 2010. We have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Supplemental Response, submitted March 14, 2011

Form 20-F, filed April 23, 2010

General

1. We note your response to comment one of our letter dated February 8, 2011. Please provide us with the proposed revised disclosure that will be included in your amended filings.

Item 15T. Controls and Procedures, page 45

Management's Annual Report on Internal Control Over Financial Reporting, page 45

2. We note in your proposed disclosure in response to comment two of our letter dated February 8, 2011 that your CEO and CFO have concluded that your disclosure controls and procedures are ineffective. Please further revise to state your conclusion on the effectiveness of your internal control over financial reporting under this section. In this regard, your conclusion that your disclosure controls and procedures are ineffective is already disclosed on page 45 of the Form 20-F filed on April 23, 2010.

Form 20-F, filed April 5, 2010

3. We note your response to comment six of our letter dated February 8, 2011. Please provide us with the proposed revised disclosure that will be included in your amended filing.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

You may contact John Archfield at (202) 551-3315 or Ryan Milne at (202) 551-3688 if you have questions regarding comments on the financial statements and related matters. Questions on other disclosure issues may be directed to Erin Wilson at (202) 551-6047.

Sincerely,

/s/ John Reynolds

John Reynolds
Assistant Director
Office of Beverages, Apparel and
Health Care Services