



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

September 23, 2009

Mr. Frank Carino  
Chief Executive Officer  
Chief Financial Officer  
Hydrogen Hybrid Technologies, Inc.  
62 Waterbridge Way  
Toronto, Ontario M1C 5B9  
Canada

Re: **Hydrogen Hybrid Technologies, Inc.**  
**Item 4.01 Form 8-K**  
**Filed September 21, 2009**  
**File No. 333-76242**

Dear Mr. Carino:

We have completed our review of your Item 4.01 Form 8-K and have no further comments at this time.

Sincerely,

Dave Walz  
Staff Accountant  
Office of Beverages, Apparel and  
Healthcare Services