



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

March 5, 2009

Via U.S. Mail and Fax

Mr. Mark Lana
Chief Executive Officer
HS3 Technologies, Inc
1800 Boulder Street
Suite 600
Denver, CO 80211-6400

**RE: HS3 TECHNOLOGIES, INC.
Form 10-KSB for the fiscal year ended June 30, 2008
Filed October 8, 2008 and
Form 10-Q for the quarter ended September 30, 2008
Filed November 14, 2008
File No. 001-32289**

Dear Mr. Lana:

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 Spigel
Assistant Director