



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