



DIVISION OF
CORPORATION FINANCE

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

May 6, 2011

Via U.S. Mail and Facsimile to 303-455-2542

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

Re: HS3 Technologies, Inc.
Form 10-K for the fiscal year ended June 30, 2010
Filed on September 29, 2010
Form 10-Q for the quarterly period ended December 31, 2010
Filed February 16, 2011, as amended on April 27, 2011
File No. 001-32289

Dear Mr. Lana:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Larry Spigel

Larry Spigel
Assistant Director