



DIVISION OF
CORPORATION FINANCE

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

July 12, 2011

Via Email
Manfredi Mazziotti di Celso
Chief Executive Officer
ITP Energy Corporation
Via Federico Zuccari, 4
Rome, Italy 00153

**Re: ITP Energy Corporation
Current Report on Form 8-K, as amended by
Amendment No. 2
Filed July 8, 2011
File No. 000-52317**

Dear Mr. Mazziotti di Celso:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. 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 rules require.

Sincerely,

/s/ Larry Spigel

Larry Spigel
Assistant Director

cc: Via Email
Enrico A. Pellegrini
Pellegrini & Mendoza LLP