



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

January 22, 2010

Mr. Rene Arbic
President, Chief Executive Officer
Hippo Multimedia, Inc.
550 Chemin du Golf, Suite 202, Ile des Soeurs
Quebec, Canada H3E 1A8

RE: Hippo Multimedia, Inc.
File No. 333-131599
Form 10-K/A for the year ended November 30, 2008
Filed December 8, 2009

Dear Mr. Arbic:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Larry Spigel
Assistant Director