



DIVISION OF
CORPORATION FINANCE

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

September 16, 2010

Mr. Melvin C. Coles
President
HPC POS System, Corp.
c/o House of Mohan Corporation
301 New York Avenue, NE
Washington, DC 20002-7015

Re: HPC POS System, Corp
Form 8-K
Filed August 27, 2010
File No. 333-149188

Dear Mr. Coles:

We have completed our review of your Form 8-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Jaime G. John
Staff Accountant