

Mail Stop 3561

January 11, 2010

Mr. Craig S. Laughlin  
Chief Executive Officer  
HPC Acquisitions, Inc  
10935 57<sup>th</sup> Avenue North  
Plymouth, MN 55442

**Re: HPC Acquisitions, Inc  
Form 10-K for Fiscal Year Ended  
December 31, 2008  
File No. 000-53248**

Dear Mr. Laughlin:

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

Sincerely,

Brian K Bhandari  
Branch Chief  
Office of Beverages, Apparel and  
Health Care Services