



DIVISION OF  
CORPORATION FINANCE

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

January 9, 2015

Via E-mail

Joseph Kristul  
President and Chief Executive Officer  
Hybrid Coating Technologies Inc.  
950 John Daly Blvd.  
Suite 260  
Daly City, CA 94015

**Re: Hybrid Coating Technologies Inc.  
Preliminary Proxy Statement on Schedule 14C  
Filed November 21, 2014  
File No. 000-53459**

Dear Mr. Kristul:

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/ Jay Ingram

Jay Ingram  
Legal Branch Chief