



DIVISION OF  
CORPORATION FINANCE

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

July 9, 2012

Via Facsimile

Mr. Tassos Recachinas  
President  
HDS International Corp.  
10 Dorrance Street, Suite 700  
Providence, RI 02903

**Re: HDS International Corp.  
Form 10-K for the Fiscal Year Ended December 31, 2011  
Filed April 16, 2012  
Amendment No. 1 to Form 8-K  
Filed February 9, 2012  
File No. 000-53949**

Dear Mr. Recachinas:

We have reviewed your letter dated May 24, 2012 in connection with the above-referenced filings and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments. Unless otherwise noted, where prior comments are referred to they refer to our letter dated April 6, 2012.

General

1. We have received your registration statement on Form S-1, file number 333-182573, filed on July 9, 2012. Please be advised that we will provide comments, if any, relating to this registration statement under separate cover.

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Form 10-K for the Fiscal Year Ended December 31, 2011

Item 13. Certain Relationships and Related Transactions, and Director Independence, page 29

2. We note that upon the closing of the asset acquisition agreement with Hillwinds Ocean Energy, LLC, Mr. Recachinas, who is president of Hillwinds, became your sole executive officer and director. We further note that subsequently, on October 7, 2011, you expanded your intellectual property portfolio by entering into a certain license agreement with Hillwinds in exchange for a cash payment of \$10,000. Revise to include the disclosure required by Item 404(d) of Regulation S-K. Describe in detail how the October 7, 2011 license agreement expanded your intellectual property portfolio. Describe in detail any license, trademarks or patents that were required. You should also describe how you determined that \$10,000 was appropriate consideration for any intellectual property acquired pursuant to this agreement.

Form 8-K/A-1 filed February 9, 2012

3. We note in your response to prior comment 2 your conclusion that the transaction was not a reverse recapitalization. Please provide additional details of your analysis including your consideration for ASC 805-10-55-12 when determining the accounting acquirer. Ensure that your analysis is based upon authoritative accounting literature applicable at the time of the transaction. In this regard we note that the analysis provided in this response was based upon SFAS 141 and EITF 98-3, both of which were superseded as of the date of your transaction.

You may contact Jaime John, Staff Accountant at (202) 551-3446 if you have questions regarding comments on the financial statements and related matters. If you have any other questions, please contact Ryan Houseal, Attorney-Advisor, at (202) 551-3105 or, in his absence, Barbara C. Jacobs, Assistant Director, at (202) 551-3735. If you thereafter require further assistance, you may contact me at (202) 551-3406.

Sincerely,

/s/ Patrick Gilmore

Patrick Gilmore  
Accounting Branch Chief

cc: Via Facsimile (509) 747-1770  
Conrad Lysiak, Esq.