



DIVISION OF  
CORPORATION FINANCE

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

January 14, 2013

Via E-mail

Mr. Jeffrey M. Canouse  
President and Chief Executive Officer  
Hull Energy, Inc.  
1111 Alderman Drive, Suite 210  
Alpharetta, GA 30005

**Re: Hull Energy, Inc.  
Form 8-K  
Filed October 5, 2012  
File No. 033-30158-A**

Dear Mr. Canouse:

We issued comments on the above captioned filing on October 12, 2012. On December 10, 2012, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps will include our releasing all correspondence relating to our review on the EDGAR system.

You may contact Tiffany Piland at (202) 551-3589 or James Lopez at (202) 551-3536 if you have any questions.

Sincerely,

/s/ James Lopez (for)

John Reynolds  
Assistant Director