

August 10, 2006

VIA U.S. MAIL AND FAX

Harmal S. Rayat  
President and CEO  
Entheos Technologies, Inc.  
1628 West 1<sup>st</sup> Avenue, Suite 216  
Vancouver, British Columbia, V6J 1G1  
Canada

Re: Entheos Technologies, Inc.  
File No. 000-30156  
Form 10-K for Fiscal Year Ended  
December 31, 2005

Dear Mr. Rayat:

We have reviewed your response letter dated May 10, 2006 and have the following additional comments. If you disagree with our comments, we will consider your explanation as to why our comments are not applicable. Please be as detailed as necessary in your explanation.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Balance Sheet, page 16

1. We are currently considering your response to our prior comment one. We may have additional comments once we have completed our evaluation of this issue.

Note 4 Related Party Transactions, page 25

2. Your support for your position furnished in your response to our prior comment two is not persuasive to us. In future filings, revise your disclosure to properly disclose the common control relationship that exists between the Company and International Energy, Inc. in accordance with paragraph 4 of SFAS 57.

Please respond to the comment included in this letter within ten business days. Please file your response on EDGAR. If you have any questions, you may contact Robert Telewicz, Staff Accountant at (202) 551-3438, or the undersigned at (202)551-3414.

Sincerely,

Jorge L. Bonilla  
Senior Staff Accountant