



DIVISION OF  
CORPORATION FINANCE

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

September 22, 2023

Doug Bathauer  
Chief Executive Officer  
Integral Technologies, Inc.  
2605 Eastside Park Road, Suite 1  
Evansville, IN 47715

**Re: Integral Technologies, Inc.**  
**Registration Statement on Form 10-12G**  
**Filed July 24, 2023**  
**File No. 000-28353**

Dear Doug Bathauer:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing