



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

November 5, 2008

By Facsimile and U.S. Mail

Mr. William Prince  
Chief Executive Officer  
Integrated Environmental Technologies, Ltd.  
4235 Commerce Street  
Little River, South Carolina 29566

**Re: Integrated Environmental Technologies, Ltd.  
Form 10-K for the Year Ended December 31, 2007  
Filed March 31, 2008  
Response Letter Dated September 18, 2008  
File No. 000-26309**

Dear Mr. Prince:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Jill Davis  
Branch Chief