



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