



DIVISION OF
CORPORATION FINANCE

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

September 15, 2011

Via E-mail

Mr. Thomas S. Gifford
Chief Financial Officer
Integrated Environmental Technologies, Ltd.
4235 Commerce Street
Little River, SC 29566

**RE: Integrated Environmental Technologies, Ltd.
Form 10-K/A for the Year ended December 31, 2010
Filed August 26, 2011
Form 10-Q for the Quarter ended June 30, 2011
Filed August 22, 2011
File No. 0-26309**

Dear Mr. Gifford:

We have reviewed your response letter dated July 22, 2011 and have the following additional comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by providing the requested information or by advising us when you will provide the requested response. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing the information you provide in response to this comment, we may have additional comments.

Form 10-Q for the Quarter Ended June 30, 2011

Stock Issuances for Services, page 19

1. In future filings, state the value of the services received by IET for which it issued shares of common stock. See Item 701(c) of Regulation S-K.

Mr. Thomas S. Gifford
Integrated Environmental Technologies, Ltd.
September 15, 2011
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You may contact Edward M. Kelly, Senior Counsel, at (202) 551-3728 or, in his absence, Pamela A. Long, Assistant Director, at (202) 551-3765 if you have any questions regarding legal or disclosure matters. Please contact Jeffrey Gordon, Staff Accountant, at (202) 551-3866 or, in his absence, Jeanne Baker, Assistant Chief Accountant, at (202) 551-3691 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

/s/ Rufus Decker

Rufus Decker
Accounting Branch Chief