



DIVISION OF  
CORPORATION FINANCE

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

November 16, 2010

Mr. Gilbert Kaats  
Chairman, CEO and Chief Financial Officer  
Integrative Health Technologies, Inc.  
4940 Broadway  
Suite 201  
San Antonio, TX 78209

**Re: Integrative Health Technologies, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2009  
File No. 0-52005**

Dear Mr. Kaats:

We issued comments to you on the above captioned filing on September 27, 2010. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by December 1, 2010 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by December 1, 2010, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filings, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

You may contact Lisa Vanjoske, Assistant Chief Accountant, at (202) 551-3614 if you have any questions. In this regard, do not hesitate to contact me, at (202) 551-3679.

Sincerely,

Jim B. Rosenberg  
Senior Assistant Chief Accountant