



DIVISION OF
CORPORATION FINANCE

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

Mrs. Katherine West
President
Healtient, Inc.
4440 PGA Blvd.
Suite 600
Palm Beach, FL 33410

February 2, 2011

Re: Healtient, Inc.
Item 4.01 Form 8-K
Filed January 12, 2011, as amended February 1, 2011
File no. 333-59114

Dear Mrs. West:

We have completed our review of your Form 8-K and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director