



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