



DIVISION OF  
CORPORATION FINANCE

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

September 7, 2011

Via E-mail

Mark A. Luden  
President and Chief Executive Officer  
The Guitammer Company  
6117 Maxtown Road  
Westerville, OH 43082

**Re: The Guitammer Company  
Amendment No. 4 to Form 10-12G  
Filed August 25, 2011  
File No. 000-54331**

Dear Mr. Luden:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments does not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ John Stickel

John Stickel  
Attorney-Advisor