



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

September 9, 2009

Dr. Marvin S. Hausman, M.D.  
Chief Executive Officer  
Total Nutraceutical Solutions, Inc.  
2811 Reidville Road  
Ste. 23,  
Spartanburg, SC 29301

**Re: Total Nutraceutical Solutions, Inc.**  
**Item 4.01 Form 8-K**  
**Filed: August 7, 2009**  
**File No. 0-52864**

Dear Dr. Hausman:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Larry Spirgel  
Assistant Director