



DIVISION OF  
CORPORATION FINANCE

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

November 15, 2011

Via E-mail

Mr. Benjamin Chung  
Chief Executive Officer  
Lifetech Industries, Inc.  
4081 West 8<sup>th</sup> Street  
Los Angeles, CA 90005

**Re: Lifetech Industries, Inc.  
Amendment No. 2 to Registration Statement on Form S-1  
Filed November 9, 2011  
File No. 333-175941**

Dear Mr. Chung:

We have reviewed your registration statement and have the following comment. In our comment we ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this comment, we may have additional comments.

Plan of Operations, page 28

1. Your revision does not address the concerns expressed in comment four of our letter dated September 22, 2011 because it speaks to your reliance on future financing arrangements and not to how much working capital and liquidity will be required to start up your business. Tell us and disclose the extent to which you have considered working capital and liquidity requirements for the start up of your spa operations. Describe for us in reasonable detail the extent of such consideration. It appears to us that your plan of operations, and if appropriate your risk factors, should include a robust discussion of your consideration of how much working capital and liquidity you will need to start-up of your spa operations.

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 Act of 1933 and all applicable Securities Act rules require. Since the company and its management are in

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possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event you request acceleration of the effective date of the pending registration statement please provide a written statement from the company acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please refer to Rules 460 and 461 regarding requests for acceleration. We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

You may contact Joseph M. Kempf, Senior Staff Accountant, at 202-551-3352 or Carlos Pacheco, Senior Assistant Chief Accountant, at 202-551-3835 if you have questions regarding comments on the financial statements and related matters. Please contact Kate Beukenkamp, Staff Attorney, at 202-551-6971 or me at 202-551-3810 with any other questions.

Sincerely,

/s/ Robert S. Littlepage for

Larry Spigel  
Assistant Director

cc: Sent via E-mail  
Faiyaz Dean, Esq.  
Dean Law Group