



DIVISION OF
CORPORATION FINANCE

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

November 1, 2010

Frank Guarino
Chief Financial Officer
(Principal Financial Officer)
Inergetics, Inc.
205 Robin Road, Suite 222
Paramus, NJ 07652

Re: Inergetics, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed April 15, 2010
File Number: 000-03338

Dear Mr. Guarino:

We have completed our review of your Form 10-K and do not have any further comments at this time.

Sincerely,

Joel Parker
Accounting Branch Chief