



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

DIVISION OF  
CORPORATION FINANCE

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