



DIVISION OF  
CORPORATION FINANCE

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

October 21, 2010

**Via U.S. Mail and Fax, 509-427-5422**

Marvin S. Hausman, M.D.  
Chief Executive Officer  
Total Nutraceutical Solutions, Inc.  
P.O. Box 910  
Stevenson, Washington 98648

**RE: Total Nutraceutical Solutions, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Filed April 15, 2010, amended October 19, 2010  
File No. 000-52864**

Dear Dr. Hausman:

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

Sincerely,

/s/Robert Bartelmes for  
Larry Spigel  
Assistant Director