



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

March 22, 2011

Via U.S. Mail and Fax

Marvin S. Hausman, M.D
President and CEO
Total Nutraceutical Solutions, Inc.
80 Columbia Street
Stevenson, WA 98648

**Re: Total Nutraceutical Solutions, Inc.
Item 4.01 Form 8-K
Filed March 7, 2011
File No. 000-52864**

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 Spigel
Assistant Director