

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

DIVISION OF CORPORATION FINANCE

March 27, 2012

<u>Via E-mail</u> John Gorman Executive Vice President Health Enhancement Products, Inc. 7740 East Evans Road Scottsdale, Arizona 85260

> Re: Health Enhancement Products, Inc. Form 10-K Filed April 15, 2011 File No. 000-30415

Dear Mr. Gorman:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. 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 Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Daniel Greenspan for

Jeffrey Riedler Assistant Director

cc: John G. Nossiff The Nossiff Law Firm LLP 300 Brickstone SQ., ST 201 Andover, Massachusetts 01810