U.S. Securities and Exchange Commission
Washington, D.C. 20549
Form 10-QSB

(Mark One)
[x] QUARTERLY REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended March 31, 2004

[ ] TRANSITION REPORT UNDER SECTION 13 OR 15(d) OF THE EXCHANGE ACT
For the transition period from _____________ to ______________

Commission file number: **000-30415**

Health Enhancement Products, Inc.
(Exact name of small business issuer as specified in its charter)

Nevada	**87-699977**
(State or other jurisdiction of incorporation or organization)	(IRS Employer Identification No.)

2530 South Rural Rd., Tempe, Arizona 85282
(Address of principal executive offices)

480-385-3800
(Issuer's telephone number)

(Former name, former address and former fiscal year, if changed since last report)

Check whether the issuer (1) filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act during the past 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes _X_ No ____

APPLICABLE ONLY TO ISSUERS INVOLVED IN BANKRUPTCY PROCEEDINGS DURING THE PRECEDING FIVE YEARS

Check whether the registrant filed all documents and reports required to be filed by Section 12, 13 or 15(d) of the Exchange Act after the distribution of securities under plan confirmed by a court. Yes ____ No ____

APPLICABLE ONLY TO CORPORATE ISSUERS

State the number of shares outstanding of each of the issuer's classes of common equity, as of the last practicable date: 10,823,418 shares common stock, $0.001 par value

Transitional Small Business Disclosure Format (Check one):
Yes _____ No _X_
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FORM 10-QSB

HEALTH ENHANCEMENT PRODUCTS, INC.

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(Inapplicable items have been omitted)
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SPECIAL NOTE REGARDING FORWARD-LOOKING STATEMENTS

Some of the statements contained in this report are forward-looking statements within the meaning of Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934. These statements involve known and unknown risks, uncertainties and other factors which may cause our or our industry's actual results, performance or achievements to be materially different from any future results, performance or achievements expressed or implied by the forward-looking statements. Forward-looking statements include, but are not limited to statements regarding:

- our goal to increase revenues and profitability;
- our goal of expanding our market positions;
- the development of new competitive technologies and products;
- regulatory approval and clearances for our products;
- production schedules for our products;
- market acceptance of new products;
- the anticipated development of our markets and the success of our products in these markets;
- the anticipated performance and benefits of our products;
- business strategies;
- dependence on significant suppliers;
- dependence on significant distributors and customers and strategic alliances;
- general economic conditions;
- the impact of our cost-savings initiatives; and
- our financial condition or results of operations.

In some cases, you can identify forward-looking statements by terms such as "may," "will," "should," "could," "would," "expects," "plans," "anticipates," "believes," "estimates," "projects," "predicts," "potential" and similar expressions intended to identify forward-looking statements. These statements are only predictions and involve known and unknown risks, uncertainties, and other factors that may cause our actual results, levels of activity, performance, or achievements to be materially different from any future results, levels of activity, performance, or achievements expressed or implied by such forward-looking statements. Given these uncertainties, you should not place undue reliance on these forward-looking statements. Also, these forward-looking statements represent our estimates and assumptions only as of the date of this report. Except as otherwise required by law, we expressly disclaim any obligation or undertaking to release publicly any updates or revisions to any forward-looking statement contained in this report to reflect any change in our expectations or any change in events, conditions or circumstances on which any of our forward-looking statements are based. We qualify all of our forward-looking statements by these cautionary statements.
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PART I- FINANCIAL INFORMATION

ITEM 1. Consolidated Financial Statements

In the opinion of management, the accompanying unaudited financial statements included in this Form 10-QSB reflect all adjustments (consisting only of normal recurring accruals) necessary for a fair presentation of the results of operations for the periods presented. The results of operations for the periods presented are not necessarily indicative of the results to be expected for the full year.
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HEALTH ENHANCEMENT PRODUCTS, INC. AND SUBSIDIARY
[*A Development Stage Company*]
UNAUDITED CONDENSED CONSOLIDATED BALANCE SHEETS
ASSETS

		March 31, 2004		December 31, 2003
CURRENT ASSETS:				
Cash	$	2,612	$	895
Inventory 6,454		7,224		
Prepaid expenses		5,617		1,306
Total Current Assets		14,683		9,425
OTHER ASSETS:				
Definite-life intangible assets, net		13,802		-
Indefinite-life intangible assets		730,000		-
Total Other Assets		743,802		-
	$	758,485	$	9,425

LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)

		March 31, 2004		December 31, 2003
CURRENT LIABILITIES:				
Accounts payable	$	44,248	$	27,116
Shareholder advances		249,987		18,290
Accrued payroll and taxes		82,979		27,215
Customer deposits		3,166		836
Total Current Liabilities		380,380		73,457
STOCKHOLDERS' EQUITY (DEFICIT):				
Common stock, $.001 par value, 100,000,000 shares authorized, 10,823,418 and 10,388,334 shares issued and outstanding, respectively		10,823		10,388
Capital in excess of par value		2,549,311		494,494
Deficit accumulated during the development stage		(2,182,029)		(568,914)
Total Stockholders' Equity (Deficit)		378,105		(64,032)
	$	758,485	$	9,425

Note: The balance sheet at December 31, 2003 was taken from the audited financial statements at that date and condensed.

The accompanying notes are an integral part of these unaudited condensed consolidated financial statements.
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HEALTH ENHANCEMENT PRODUCTS, INC. AND SUBSIDIARY
[*A Development Stage Company*]

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS

	For the Three Months Ended March 31, 2004	From Inception on October 9, 2003 Through March 31, 2004
REVENUE	$ 9,522	$ 9,810
COST OF GOODS SOLD	10,896	12,624
GROSS PROFIT (LOSS)	(1,374)	(2,814)
EXPENSES:		
Selling	46,765	49,704
General and administrative	1,470,934	1,979,762
Research and development	94,042	149,749
Total Expenses	1,611,741	2,179,215
LOSS BEFORE INCOME TAXES	(1,613,115)	(2,182,029)
CURRENT TAX EXPENSE (BENEFIT)	-	-
DEFERRED TAX EXPENSE (BENEFIT)	-	-
NET LOSS	$ (1,613,115)	$ (2,182,029)
LOSS PER COMMON SHARE	$ (.15)	$ (.21)

The accompanying notes are an integral part of these unaudited condensed consolidated financial statements.

HEALTH ENHANCEMENT PRODUCTS, INC. AND SUBSIDIARY
[*A Development Stage Company*]

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS

	For the Three Months Ended March 31, 2004	From Inception on October 9, 2003 Through March 31, 2004
Cash Flows from Operating Activities:		
Net loss	$ (1,613,115)	$ (2,182,029)
Adjustments to reconcile net loss to net cash used by operating activities:		

Non-cash services rendered for stock issued		1,065,252		1,564,921
Non-cash services rendered for warrants granted		260,000		260,000
Changes in assets and liabilities:				
(Increase) decrease in inventory		770		(1,241)
(Increase) in prepaid expenses		(4,311)		(5,617)
Increase in accounts payable		17,132		44,248
Increase in accrued payroll and taxes		55,764		82,979
Increase in customer deposits		2,330		3,166
Net Cash (Used) by Operating Activities		(216,178)		(233,573)
Cash Flows from Investing Activities:				
Payments for definite-life intangible assets		(13,802)		(13,802)
Net Cash (Used) by Investing Activities		(13,802)		(13,802)
Cash Flows from Financing Activities:				
Proceeds from shareholder advances		231,697		249,987
Net Cash Provided by Financing Activities		231,697		249,987
Net Increase (Decrease) in Cash		1,717		2,612
Cash at Beginning of Period		895		-
Cash at End of Period	$	2,612	$	2,612
Supplemental Disclosures of Cash Flow Information:				
Cash paid during the period for:				
Interest	$	-	$	-
Income taxes	$	-	$	-

[*Continued*]

HEALTH ENHANCEMENT PRODUCTS, INC. AND SUBSIDIARY
[*A Development Stage Company*]

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS

[*CONTINUED*]

Supplemental Schedule of Non-cash Investing and Financing Activities:
For the period from inception on October 9, 2003 through March 31, 2004:

The Company issued a total of 9,388,418 shares of common stock for total services valued at $1,564,921.

The Company issued a total of 200,000 shares of common stock for indefinite-life intangible assets valued at $730,000.

The Company granted 50,000 warrants to purchase common stock for services valued at $230,000.

Parent acquired Subsidiary pursuant to an Agreement and Plan of Reorganization which has been accounted for as a recapitalization of Subsidiary in a manner similar to a reverse purchase [*See Note 2*]. Prior to the recapitalization of Subsidiary, Parent had 1,235,000 shares of common stock previously outstanding. An additional 9,000,000 shares of common stock were issued in the acquisition. At the time of the acquisition, Parent had no assets and no liabilities.

An officer/shareholder of the Company contributed inventory with a carryover basis of $5,213.

The accompanying notes are an integral part of these unaudited condensed consolidated financial statements.

HEALTH ENHANCEMENT PRODUCTS, INC. AND SUBSIDIARY
[*A Development Stage Company*]

NOTES TO UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization - Health Enhancement Products, Inc. ("Parent") was organized under the laws of the State of Nevada on March 28, 1983 as L. Peck Enterprises, Inc. In May 1999, Parent changed its name to Western Glory Hole, Inc. In December 2003, Parent changed its name to Health Enhancement Products, Inc.

Health Enhancement Corporation ("Subsidiary") was organized under the laws of the State of Nevada on October 9, 2003. On November 21, 2003, Parent acquired Subsidiary pursuant to an Agreement and Plan of Reorganization signed October 30, 2003. The agreement called for Parent to issue 9,000,000 shares of its common stock to the former shareholders of Subsidiary for 100% of the outstanding shares of Subsidiary's common stock wherein Subsidiary became a wholly-owned subsidiary of Parent [*See Note 2*]. Parent's acquisition of Subsidiary has been accounted for as a recapitalization of Subsidiary in a manner similar to a reverse purchase. Accordingly, the equity transactions have been restated to reflect the recapitalization of Subsidiary and the operations of Parent prior to the date of acquisition have been eliminated. The financial statements reflect the operations of Subsidiary from its inception.

Health Enhancement Products, Inc. and Subsidiary ("the Company") produces and markets health products. The Company has not yet generated significant revenues from planned principal operations and is considered a development stage company as defined in Statement of Financial Accounting Standards No. 7. The Company has, at the present time, not paid any dividends and any dividends that may be paid in the future will depend upon the financial requirements of the Company and other relevant factors.

Condensed Financial Statements - The accompanying financial statements have been prepared by the Company without audit. In the opinion of management, all adjustments (which include only normal recurring adjustments) necessary to present fairly the financial position, results of operations and cash flows at March 31, 2004 and for the periods then ended have been made.

Certain information and footnote disclosures normally included in financial statements prepared in accordance with generally accepted accounting principles in the United States of America have been condensed or omitted. It is suggested that these condensed financial statements be read in conjunction with the financial statements and notes thereto included in the Company's December 31, 2003 audited financial statements. The results of operations for the periods ended March 31, 2004 are not necessarily indicative of the operating results for the full year.

Consolidation - The consolidated financial statements include the accounts of Parent and its wholly owned Subsidiary. All significant intercompany transactions have been eliminated in consolidation.

Cash and Cash Equivalents - The Company considers all highly liquid debt investments purchased with a maturity of three months or less to be cash equivalents.

HEALTH ENHANCEMENT PRODUCTS, INC. AND SUBSIDIARY
[*A Development Stage Company*]

NOTES TO UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES [*Continued*]

Accounts and Loans Receivable - The Company records accounts and loans receivable at the lower of cost or fair value. The Company determines the lower of cost or fair value of non-mortgage loans on an individual asset basis. The Company recognizes interest income on an account receivable based on the stated interest rate for past-due accounts over the period that the account is past due. The Company recognizes interest income on a loan receivable based on the stated interest rate over the term of the loan. The Company accumulates and defers fees and costs associated with establishing a receivable to be amortized over the estimated life of the related receivable. The Company estimates allowances for doubtful accounts and loan losses based on the aged receivable balances and historical losses. The Company records interest income on delinquent accounts and loans receivable only when payment is received. The Company first applies payments received on delinquent accounts and loans receivable to eliminate the outstanding principal. The Company charges off uncollectible accounts and loans receivable when management estimates no possibility of collecting the related receivable. The Company considers accounts and loans receivable to be past due or delinquent based on contractual terms.

Inventory - Inventory is stated at the lower of cost or market using the first-in, first-out (FIFO) method [*See Note 3*].

Intangible Assets - The Company accounts for their intangible assets in accordance with Statement of Financial Accounting Standards No. 142, "Goodwill and Other Intangible Assets". SFAS No. 142 establishes three classifications for intangible assets including definite-life intangible assets, indefinite-life intangible assets and goodwill and requires different accounting treatment and disclosures for each classification. In accordance with SFAS No. 142, the Company periodically reviews their intangible assets for impairment. No impairment was recorded during the three months ended March 31, 2004.

Revenue Recognition - The Company's revenue comes from the sale of health products. The Company recognizes revenue when rights and risk of ownership have passed to the customer, there is persuasive evidence of a sales arrangement, product has been shipped or delivered to the customer, the price and terms are finalized and collection of the resulting receivable is reasonably assured. The Company offers a 30-day to 60-day return period from the date of the sale. The Company plans to base its estimates for returns on historical return rates. Until the Company has sufficient operating history to estimate return rates, the Company defers all sales and recognizes revenue only after the return period has ended.

Advertising Costs - Advertising costs are charged to operations when incurred. The Company expensed $38,862 in advertising costs during the three months ended March 31, 2004.

Stock-Based Compensation - The Company has no stock-based compensation plans. The Company accounts for its stock-based employee compensation under the recognition and measurement principles of Accounting Principles Board Opinion No. 25, "Accounting for Stock Issued to Employees" and related Interpretations. Through March 31, 2004, the Company has not granted any stock-based compensation to any employees.

HEALTH ENHANCEMENT PRODUCTS, INC. AND SUBSIDIARY
[*A Development Stage Company*]

NOTES TO UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES [*Continued*]

Research and Development - Research and development costs are expensed as incurred. The Company expensed $94,042 in research and development costs during the three months ended March 31, 2004.

Income Taxes - The Company accounts for income taxes in accordance with Statement of Financial Accounting Standards No. 109 "Accounting for Income Taxes" [*See Note 7*].

Loss Per Share - The computation of loss per share is based on the weighted average number of common shares outstanding during the period presented in accordance with Statement of Financial Accounting Standards

No. 128, "Earnings Per Share" [*See Note 10*].

Accounting Estimates - The preparation of financial statements in conformity with generally accepted accounting principles in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of the financial statements, and the reported amount of revenues and expenses during the reported period. Actual results could differ from those estimated.

Recently Enacted Accounting Standards - Statement of Financial Accounting Standards ("SFAS") No. 146, "Accounting for Costs Associated with Exit or Disposal Activities", SFAS No. 147, "Acquisitions of Certain Financial Institutions - an Amendment of FASB Statements No. 72 and 144 and FASB Interpretation No. 9", SFAS No. 148, "Accounting for Stock-Based Compensation - Transition and Disclosure - an Amendment of FASB Statement No. 123", SFAS No. 149, "Amendment of Statement 133 on Derivative Instruments and Hedging Activities", and SFAS No. 150, "Accounting for Certain Financial Instruments with Characteristics of both Liabilities and Equity", were recently issued. SFAS No. 146, 147, 148, 149 and 150 have no current applicability to the Company or their effect on the financial statements would not have been significant.

Restatement - The financial statements have been restated for all periods presented to reflect the recapitalization of Subsidiary [*See Note 2*] and to reflect a 2-for-1 forward stock split that Parent effected on November 11, 2003 [*See Note 6*].

NOTE 2 - AGREEMENT AND PLAN OF REORGANIZATION

On October 30, 2003, Parent and Subsidiary entered into an Agreement and Plan of Reorganization whereby Parent agreed to acquire 100% of Subsidiary in a stock for stock exchange. The agreement called for Parent to issue 9,000,000 shares of common stock to the former shareholders of Subsidiary for 100% of the outstanding shares of Subsidiary's common stock. The agreement also called for Parent to effect a 2-for-1 forward stock split. The agreement also provided that 125,000 shares of Parent's common stock would be cancelled. The acquisition closed November 21, 2003 and the Company has accounted for the acquisition as a recapitalization of Subsidiary in a manner similar to a reverse purchase. Accordingly, the equity transactions have been restated to reflect the recapitalization of Subsidiary and the operations of Parent prior to the date of acquisition have been eliminated. The financial statements reflect the operations of Subsidiary from its inception.

NOTE 3 - INVENTORY

Inventory consists of the following at:

	March 31, 2004	December 31, 2003
Finished goods	$ 6,454	$ 7,224
Total Inventory	$ 6,454	$ 7,224

The Company has estimated that no allowance for slow moving or obsolete inventory was necessary at March 31, 2004 and December 31, 2003.

NOTE 4 - DEFINITE-LIFE INTANGIBLE ASSETS

Definite-life intangible assets consist of the following at:

	March 31, 2004	December 31, 2003
Patent applications in process	$ 13,802	$ -
Less: Accumulated amortization	-	-
Net Definite-life Intangible Assets	$ 13,802	$ -

The Company's definite-life intangible assets are amortized, upon being placed in service, over the estimated useful lives of the assets of 20 years with no residual value. Amortization expense for the three months ended

March 31, 2004 was $0. The Company estimates that their amortization expense for each of the next five years will be approximately $700 per year.

NOTE 5 - INDEFINITE-LIFE INTANGIBLE ASSETS

Indefinite-life intangible assets consist of the following at:

	March 31, 2004	December 31, 2003
Trademarks and formulas for Zodiac Herbal Vitamins	$ 365,000	$ -
Trademarks and formulas for Zodiac Herbal Teas	365,000	-
Indefinite-life Intangible Assets	$ 730,000	$ -

NOTE 6 - CAPITAL STOCK

Common Stock - The Company has authorized 100,000,000 shares of common stock with a par value of $.001.

In March 2004, the Company issued 85,084 shares of their previously authorized but unissued common stock (25,000 of which were issued to an officer/shareholder of the Company, 6,250 of which were issued to an officer of the Company and 9,584 of which were issued to a relative of an officer/shareholder of the Company) for services rendered valued at $255,252 (or $3.00 per share)

In February 2004, the Company issued 150,000 shares of common stock to an officer/shareholder of the Company for services rendered valued at $810,000 (or $5.40 per share).

In January 2004, the Company issued 200,000 shares of common stock for the trademarks and formulas for Zodiac Herbal Vitamins and Zodiac Herbal Teas valued at $730,000 (or $3.65 per share).

In December 2003, the Company issued a total of 153,334 shares of their previously authorized but unissued common stock (31,250 of which were issued to an officer/shareholder of the Company, 23,125 of which were issued to an officer of the Company and 19,792 of which were issued to a relative of an officer/shareholder of the Company) for services rendered valued at $490,669 (or $3.20 per share).

In November 2003, Parent entered into an Agreement and Plan of Reorganization with Subsidiary which has been accounted for as a recapitalization of Subsidiary [*See Note 2*].

In October 2003, in connection with their organization, the Company issued 9,000,000 shares of their previously authorized but unissued common stock (6,418,950 of which were issued to an officer/shareholder of the Company) for research and development valued at $9,000 (or $.001 per share).

Capital Contribution - In November 2003, an officer/shareholder of the Company contributed inventory with a carryover basis of $5,213 to the Company.

Stock Split - On November 11, 2003, Parent effected a 2-for-1 forward stock split. The financial statements for all periods presented have been restated to reflect this stock split.

Warrants - In February 2004, the Company issued 50,000 warrants to purchase common stock at $3.75 per share for services rendered valued at $260,000. The warrants vested immediately and are exercisable for three years. At March 31, 2004, none of these warrants had been exercised, forfeited or cancelled.

NOTE 6 - CAPITAL STOCK [*Continued*]

A summary of the status of the warrants is presented below.

	For the Three Months Ended March 31, 2004		From Inception on October 9, 2003 Through March 31, 2004	
	Shares	Weighted Average Exercise Price	Shares	Weighted Average Exercise Price
Outstanding at beginning of period	-	$ -	-	$ -
Granted	50,000	3.75	50,000	3.75
Exercised	-	-	-	-
Forfeited	-	-	-	-
Expired	-	-	-	-
Outstanding at end of period	50,000	$ 3.75	50,000	$ 3.75
Weighted average fair value of options granted during the period	50,000	$ 5.20	50,000	$ 5.20

The fair value of each warrant granted is estimated on the date granted using the Black-Scholes option pricing model, with the following assumptions for grants on February 20, 2004: risk-free interest rate of 2.25%, expected dividend yield of zero, expected lives of three years and expected volatility of 633%.

A summary of the status of the warrants outstanding at March 31, 2004 is presented below:

Warrants Outstanding

HEALTH ENHANCEMENT PRODUCTS, INC. AND SUBSIDIARY
[*A Development Stage Company*]

NOTES TO UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

NOTE 7 - INCOME TAXES

The Company accounts for income taxes in accordance with Statement of Financial Accounting Standards No. 109, “Accounting for Income Taxes”. SFAS No. 109 requires the Company to provide a net deferred tax asset or liability equal to the expected future tax benefit or expense of temporary reporting differences between book and tax accounting methods and any available operating loss or tax credit carryforwards. At March 31, 2004, the Company has available unused operating loss carryforwards of approximately $1,005,000, which may be applied against future taxable income and which expire in various years through 2024.

At March 31, 2004, the total of all deferred tax assets was approximately $471,000 and the total of all deferred tax liabilities was approximately $5,000. The amount of and ultimate realization of the benefits from the deferred tax assets for income tax purposes is dependent, in part, upon the tax laws in effect, the future earnings of the Company, and other future events, the effects of which cannot be determined. Because of the uncertainty surrounding the realization of the loss carryforwards, the Company has established a valuation allowance of approximately $466,000. The net change in the valuation allowance was approximately $337,000 during the three months ended March 31, 2004.

The temporary differences gave rise to the following deferred tax asset (liability):

	March 31, 2004
Excess of tax over financial accounting depreciation	$ (5,300)
Deferred compensation	258,323
Accrued expenses - related party	2,452
Net deferred sales	608
Net operating loss carryover	210,343

NOTE 7 - INCOME TAXES [*Continued*]

The components of federal income tax expense from continuing operations consisted of the following for the three months ended:

	March 31, 2004
Current income tax expense:	
Federal	$ -
State	-
Net current tax expense	$ -
Deferred tax expense (benefit) resulted from:	
Excess of tax over financial accounting depreciation	$ 5,440
Deferred compensation	(204,868)
Accrued expenses - related party	(2,147)
Net deferred sales	(462)
Net operating loss carryover	(134,960)
Valuation allowance	336,997
Net deferred tax expense	$ -

Deferred income tax expense results primarily from the reversal of temporary timing differences between tax and financial statement income.

The reconciliation of income tax from continuing operations computed at the U.S. federal statutory tax rate to the Company's effective rate is as follows for the three months ended:

	March 31, 2004
Computed tax at the expected federal statutory rate	15.00%
State income taxes, net of federal benefit	5.92
Other	(.03)
Valuation allowance	(20.89)
Effective income tax rate	0.00%

NOTE 8 - RELATED PARTY TRANSACTIONS

Accounts Payable - At March 31, 2004 and December 31, 2003, respectively, the Company owed $0 and $1,754 to an officer of the Company and $11,721 and $1,459 to entities owned by an officer/shareholder of the Company.

Shareholder Advances - During the three months ended March 31, 2004, an officer/shareholder of the Company advanced $231,696 to the Company. At March 31, 2004 and December 31, 2003, respectively, the Company owed a total of $249,986 and $18,290 to the officer/shareholder. The advances bear no interest and are due on demand.

Sales - During the three months ended March 31, 2004, the Company made sales of $60 to a relative of an officer/shareholder of the Company.

Management Compensation - During the three months ended March 31, 2004, the Company issued a total of 175,000 shares of common stock to an officer/shareholder of the Company for services rendered [*See Note 6*].

During the three months ended March 31, 2004, the Company paid $7,500 and issued 6,250 shares of common stock to an officer of the Company for services rendered [*See Note 6*].

During the three months ended March 31, 2004, the Company paid $7,500 and issued 9,584 shares of common stock to a relative of an officer/shareholder of the Company for services rendered [*See Note 6*].

Office Space - The Company rents office space from an officer/shareholder of the Company and an entity owned by him. For the three months ended March 31, 2004, office rent expense to the officer/shareholder and the entity amounted to $13,231.

Equipment - The Company rents the use of equipment from an entity owned by an officer/shareholder of the Company. For the three months ended March 31, 2004, equipment rent expense to the entity amounted to $4,096.

The Company rents the use of equipment from an officer/shareholder of the Company. For the three months ended March 31, 2004, equipment rent expense to the officer/shareholder amounted to $559.

Vehicle - The Company rents the use of a vehicle from an officer/shareholder of the Company. For the three months ended March 31, 2004, vehicle rent expense to the officer/shareholder amounted to $1,155.

Contracted Services - During the three months ended March 31, 2004, a relative of an officer/shareholder of the Company performed contracted services for the Company totaling $238.

NOTE 9 - GOING CONCERN

The accompanying financial statements have been prepared in conformity with generally accepted accounting principles in the United States of America, which contemplate continuation of the Company as a going concern. However, the Company was only recently formed and has not yet been successful in establishing profitable operations. Further, the Company has current liabilities in excess of current assets. These factors raise substantial doubt about the ability of the Company to continue as a going concern. In this regard, management is proposing to raise any necessary additional funds not provided by operations through loans or through additional sales of their common stock or through a possible business combination. There is no assurance that the Company will be successful in raising this additional capital or in achieving profitable operations. The financial statements do not include any adjustments that might result from the outcome of these uncertainties.

NOTE 10 - LOSS PER SHARE

The following data shows the amounts used in computing loss per share:

	For the Three Months Ended	From Inception on October 9, 2003 Through

	March 31, 2004	March 31, 2004
Loss from operations available to common shareholders (numerator)	$ (1,613,115)	$ (2,182,029)
Weighted average number of common shares outstanding used in loss per share for the period (denominator)	10,664,389	10,169,708

At March 31, 2004, the Company had 50,000 outstanding warrants to purchase common stock which were not used in the computation of dilutive loss per share because their effect would be anti-dilutive. Dilutive loss per share was not presented, as the Company had no common stock equivalent shares for all periods presented that would effect the computation of diluted loss per share.

NOTE 11 - CONCENTRATIONS

Revenues - During the three months ended March 31, 2004, the Company had a significant customer which accounted for 11% of the Company's total sales. The loss of this significant customer could adversely affect the Company's business and financial condition.

Location - The Company is located in Tempe, Arizona. All activities of the Company are located in the Tempe area including all of the Company's property.

NOTE 12 - COMMITMENTS AND CONTINGENCIES

Engagement Agreement - In February 2004, the Company signed an Engagement Agreement with Davidson Capital Group ("DCG"). The Company issued 50,000 warrants to purchase common stock at $3.75 per share [*See Note 6*]. The Company agreed to pay $15,000 plus 4.5% of the proceeds received by the Company through the efforts of DCG and 2% of the proceeds received by the Company from any other source. The Company further agreed to issue up to 200,000 additional warrants to purchase common stock at $3.75 per share based upon the amount of proceeds received by the Company and whether the financing was provided through the efforts of DCG. During the three months ended March 31, 2004, the Company paid $12,500 to DCG for services rendered under this agreement.

NOTE 13 - SUBSEQUENT EVENTS

Common Stock Issuance - In April 2004, the Company issued 318,500 shares of common stock to an officer/shareholder of the Company for services.

Advances - In April 2004, an officer/shareholder of the Company and his relatives have made additional advances to the Company totaling $65,000. The advances bear no interest and are due on demand.

Item 2. Management's Discussion and Analysis or Plan of Operation

Results of Operations for Quarters Ended March 31, 2003 and 2002

During the fiscal quarters ended March 31, 2003 and March 31, 2002, we operated as Western Glory Hole, Inc., a development-stage company without any operations.

Results of Operations for Quarters Ended March 31, 2004 and 2003

We commenced operations as Health Enhancement Products, Inc. during the final quarter of 2003, subsequent to the acquisition of Health Enhancement Corporation by Western Glory Hole, Inc. Therefore, information relative to revenues and expenses does not allow any meaningful comparison between the two periods ending March 31, 2004 and 2003, respectively. Western Glory

Hole, Inc. was a development stage company and had no effective operations during the fiscal year ended December 31, 2002 and during the fiscal year ended December 31, 2003 until its acquisition of Health Enhancement Corporation. The Company is now entering into a phase of growth and development of its products, expanding its marketing operations, initiating clinical studies to support its internal research, and is preparing for revenue growth in the future.

The following information represents the consolidated financial activities of Health Enhancement Corporation and Health Enhancement Products, Inc. for the quarter ended March 31, 2004.

Total Revenues. Total revenues were $9,522 in the quarter ended March 31, 2004. These initial revenues reflect primarily early sales of the ProAlgaZyme product along with sales of the ReplenTish product which was released during the first quarter of 2004.

Cost of Goods Sold. Total Cost of Goods Sold was $10,896 for the quarter ended March 31, 2004. The cost of product sales represents costs incurred in raw material acquisition and labor required to provide for the algae cultures that constitute the source of the proteolytic enzyme which is marketed as ProAlgaZyme.

Research and Development Expenses. We spent approximately $94,042 on research and development expenses including $65,290 on clinical trials for the quarter ended March 31, 2004. Of the research and development expenses, $7,500 was incurred for the conduct of internal clinical trials and related research. The largest portion of the expense for clinical trials was for $64,125 representing a 50% payment for the conduct of an independent clinical trial of the ProAlgaZyme product, to be conducted by the Marshall-Blum Herbal Research Clinic of Bangor, Maine on a minimum of 60 Diabetes II patients. A further amount of approximately $62,125 is expected to be expended during the quarter ending June 30, 2004 for the next stages of the independent study.

Selling and Marketing Expenses. Selling and marketing expense was $46,765 for the quarter ended March 31, 2004. Of these expenses, approximately $38,862 was for advertising expenses, primarily connected with conducting an initial test-marketing of the ReplenTish product following its launch. In addition, approximately $2,098 was expended in freight costs – primarily for shipping samples of both ProAlgaZyme and ReplenTish to prospective international distributors.

General and Administrative Expenses. General and administrative expense was $1,470,934 for the quarter ended March 31, 2004. The major items of this expense were salary expenses ($1,068,953, including $958,311 for 175,000 shares of the Company's common stock issued to a director and an officer of the Company, and $42,910 for taxes payable on these issues), consultants' fees ($382,000, including $260,000 for the issue of a warrant for 50,000 shares of the Company's stock and $109,500 for 36,500 shares of the Company's common stock), professional fees expense, legal costs, employee health insurance, investor relations fees, expenses associated with statutory filing and reporting, rental expense of our manufacturing and production center, and associated equipment and product storage costs.

Provision (Benefit) for Income Taxes. We have net deferred tax assets of approximately $466,000 at March 31, 2004 related to net operating loss carry forwards of approximately $210,000. Due to the uncertainty of realization of the net operating loss carry forwards, the Company has established a valuation allowance equal to the tax assets.

Liquidity and Capital Resources

Our current assets consist of $2,612 in cash, $6,454 in inventory and $5,617 in prepaid expenses. Other assets include intangible assets valued at 743,802. Total assets at March 31, 2004 were $758,485. Our current liabilities include $44,248 in accounts payable, $249,987 from shareholder advances, $82,979 in accrued payroll and taxes and $3,166 in customer deposits, for total liabilities of $380,380.

We had revenues of $9,522 during the period ended March 31, 2004, and we have not had significant revenue since commencement of operations as Health Enhancement Products, Inc. during the last quarter of 2003. We continue to be largely dependent for our internal financing requirements on advances from our Chairman and founder, Mr. Howard R. Baer, and this dependence is expected to continue at least until we are able to generate sufficient product sales revenues and profitability to become self-sustaining, or until we receive some form of external financing.

On February 20, 2004, we entered into an agreement with Davidson Capital Group LLC ("DCG") of McLean, Virginia; under this agreement, DCG is to assist the Company in seeking financing for an amount up to $5 million, to assist in the preparation of appropriate documents for presentation to prospective investors, and to use its best efforts to identify and to introduce potential sources of financing.

We have no immediate plans for major capital expenditure or for the next twelve months. Planned expenditure for plant and equipment is not significant, and we expect to meet it from advance funds from the Chairman and founder, Mr. Howard R. Baer, or from external financing.

As part of our preparation for the conduct of patient clinical trials by independent third-party research entities, we have incurred significant expenditures, and we expect to incur further significant research expenditures during the second and third quarters of 2004 – particularly if we commence any further studies. These planned expenditures, if not met from sales revenues, will also need to be met from funds advanced by Mr. Baer or from external financing. In the event that these sources are not available or adequate to meet this planned commitment, we may be obliged to curtail or even to defer the planned research activities.

Plan of Operation

We have commenced test-marketing of our ReplenTish product in the Phoenix, AZ area, and we plan to expand this activity either by opening further test-markets in other areas or by the appointment of dedicated distributors. We have also commenced the sale of both ReplenTish and ProAlgaZyme through our Internet website at www.heponline.com. We have appointed a Call Center to handle telephone sales, and we have appointed a full-time Sales Development Manager to handle inside sales and the location and appointment of distributors and other large outlets. In May, 2004, we appointed Mr. John Neubauer as our President and Chief Operating Officer, with responsibility to implement corporate strategies and to develop operations and staff.

We are also continuing discussions with major potential international distributors for both ProAlgaZyme and ReplenTish. To date, we have found a very positive interest in the sale of both of these products.

Currently, all product sales are fulfilled from our central operations center in Tempe, Arizona; however, we have also identified a specialist Fulfillment Center which will be used to handle high-volume sales of our products when required.

In order to ensure the maximum protection of our proprietary products, in May 2004 we filed a patent application for the ProAlgaZyme product.

Research: We have been conducting several complementary research activities relating to the ProAlgaZyme product since our inception. The active enzymes within the ProAlgaZyme product have been the subject of a continuing research project at the Department of Chemistry and Bio-chemistry at Arizona State University. These 'in vitro' studies have been directed to determining the nature and characteristics of the source algae used in the production of ProAlgaZyme, as well as studies into certain of its bio-chemical activities.

In addition, we have conducted internal studies into the growing and effectiveness of the algae, and into its efficient cultivation, protection, and reproduction. These studies have also allowed us to clarify the nature of the active agent within ProAlgaZyme as a complex of proteolytic enzymes. From this conclusion, we are able to assess more accurately the effect of the ProAlgaZyme on a very large range of illnesses, injuries, and chronic diseases, and to prepare for appropriate clinical trials.

Finally, we have initiated a series of 'in vivo' in-house clinical studies into the effectiveness of a ProAlgaZyme regimen on a range of patients with several illnesses; these research trials have been conducted to a strictly-defined protocol, and have been under the direction of our Director of Medical Research, Dr. DeWall J. Hildreth. Among the illnesses studied under this on-going program are Type II Diabetes, Chronic Fatigue Syndrome, Fibromyalgia, HIV/AIDS, cardio-vascular and immune-system conditions, and a variety of cancerous conditions.

We are conscious of the need to provide the most thorough and accurate statements of the effectiveness and health benefits of our products. To this end, we have engaged the services of the Marshall-Blum Herbal Research Clinic in Bangor, Maine for the conducted of a comprehensive clinical study of the ProAlgaZyme product with a minimum of 60 patients suffering from Diabetes II. The study is expected to commence in May 2004, and to be completed by July-August, 2004. The study will be a single-center, prospective, randomized, triple-masked, placebo-controlled, parallel-group-design clinical trial. In addition to this trial, the Company is considering other appropriate trial agencies and specific illnesses where our internal clinical trials have indicated higher degrees of health benefit.

Trends, events or uncertainties: We believe that there is a general public acceptance of the value and efficacy of natural products for use in enhancing general wellness and also in dealing with specific illnesses. Our product development strategy is the development of products that can be used simultaneously by the medical and consumer markets, concentrating on markets with illnesses that are the most likely to benefit from the Company's technology. We intend to demonstrate the effectiveness of our products by clinical research and independent studies addressed to relevant physical condition, illnesses, and chronic diseases. The success of these trials and the continuity of such public attitudes cannot be guaranteed.

We are subject to laws, governmental regulations, administrative determinations and court decisions on the federal, state and local levels. We believe that the current laws are generally favorable to our industry. We must make a statement of nutritional support which is a statement describing certain types of product performance characteristics. In making such statements, we must have substantiation that the statement is truthful and not misleading and we must make a disclaimer within the statement. Our product is classified, controlled, and regulated by laws covering every area of production, labeling, storage, distribution, and health claims if any, to list a few such laws. Current legislative directions by the regulating authorities seem to indicate that they will continue to pay close attention to unsubstantiated or excessively-general claims for product effectiveness, resulting in a need for natural product suppliers to restrict product claims to only proven and objectively-supportable claims. We are anticipating this trend by our use of independent research into the effectiveness of our products. Such research will also continue to build our knowledge base on the product.

Any significant elements of income or loss not arising from our continuing operations: We do not expect to experience any significant elements of income or loss other than from our continuing operation.

Seasonality: Our products are directed to the improvement of the health of our consumers on a year-round basis, and will be fully effective at all times. We do not expect that our products, or the revenue and profitability arising from those products, will be affected materially by seasonal factors.

Staffing: We have conducted all of our activities since inception with a minimum level of specialized and qualified staff. We expect that our anticipated growth will lead to a growth in staff at all levels; however, we are strongly aware of the need to control costs and to use all resources to the maximum effectiveness. As part of our plans for growth, we have retained a suitably qualified and experienced President from the nutraceutical industry.

Off-Balance Sheet arrangements: We have no off-Balance Sheet arrangements that would create contingent or other forms of liability.

Item 3. Controls and Procedures

(a) Evaluation of Disclosure Controls and Procedures. The Company's management, with the participation of the chief executive officer and the chief financial officer, carried out an evaluation of the effectiveness of the Company's "disclosure, controls and procedures" (as defined in the Securities Exchange Act of 1934 (the "Exchange Act") Rules 13a-15(3) and 15-d-15(3) as of the end of the period covered by this quarterly report (the "Evaluation Date"). Based upon that evaluation, the chief executive officer and the chief financial officer concluded that, as of the Evaluation Date, the Company's disclosure, controls and procedures are effective, providing them with material information relating to the Company as required to be disclosed in the reports the Company files or submits under the Exchange Act on a timely basis.

(b) Changes in Internal Control over Financial Reporting. There were no changes in the Company's internal controls over financial reporting, known to the chief executive officer or the chief financial officer, that occurred during the period covered by this report that has materially affected, or is reasonably likely to materially affect, the Company's internal control over financial reporting.

PART II – OTHER INFORMATION

Item 2. Changes in Securities

In December 2003, the Company issued a total of 153,334 shares of their previously authorized but unissued common stock (31,250 of which were issued to an officer/shareholder of the Company, 23,125 of which were issued to an officer of the Company and 19,792 of which were issued to a relative of an officer/shareholder of the Company) for services rendered valued at $490,669 (or $3.20 per share).

In October 2003, in connection with their organization, the Company issued 9,000,000 shares of their previously authorized but unissued common stock (6,418,950 of which were issued to an officer/shareholder of the Company) for research and development valued at $9,000 (or $.001 per share).

In January 2004, the Company issued 200,000 shares of restricted common stock for the right, title and interests including trademarks for Zodiac Herbal Vitamins and Zodiac Herbal Teas.

In February 2004, the Company issued Mr. Howard Baer 150,000 shares of common stock pursuant to registration statement on Form S-8 for services rendered to the Company.

In March 2004, the Company issued 85,084 shares of common stock of which 25,000 shares were issued to Mr. Howard Baer, 6,250 shares to Mr. Jeffrey Richards and 9,584 shares to Mr. Kevin Baer, son of Mr. Howard Baer.

In April 2004, the Company issued 318,500 shares of common stock to Mr. Howard Baer for services.

Item 5. Other Information

In January 2004, the Company acquired the trademarks, formulas and related rights for each of Zodiac Herbal Vitamins and Zodiac Herbal Teas. We issued 100,000 shares of common stock for each of these product lines. The Company has commenced preparations for the manufacture of the Zodiac Herbal Vitamins, and intends to produce and market this product domestically and internationally when adequate financing is available.

During the period ending March 31, 2004, our Founder and Chairman has made additional advances to the Company totaling $231,696, resulting in a total indebtedness of the Company of $249,986 as at March 31, 2004. The advances bear no interest and are due on demand.

At March 31, 2004 the Company owed $11,721 to entities owned by Mr. Howard Baer. In addition Mr. Howard Baer and an entity owned by Mr. Howard Baer rent office space to the Company. During the three months ended March 31, 2004, the Company expensed $13,231 for office space.

For the three months ended March 31, 2004, the Company rented equipment from an entity owned by Mr. Howard Baer with equipment rent expense amounting to $4,096. The Company also rents the use of equipment from Mr. Howard Baer and for the three months ended March 31, 2004, the equipment rent expense was $559.

The Company rents the use of a vehicle from Mr. Howard Baer and for the three months ended March 31, 2004, the vehicle rent expense was $1,155.

Subsequent to the end of the period ended March 2004, Mr. Howard Baer and his son, Mr. Kevin Baer advanced the Company

$65,000. The advances bear no interest and are due on demand.

On February 20, 2004, we entered into an agreement withDavidson Capital Group LLC ("DCG") of McLean, Virginia; under this agreement, DCG is to assist the Company in seeking financing for an amount up to $5 million, to assist in the preparation of appropriate documents for presentation to prospective investors, and to use its best efforts to identify and to introduce potential sources of financing. As part of this Agreement, we issued a warrant for 50,000 shares of our common stock at a price of $3.75 per share, and agreed to issue additional warrants up to 200,000 shares at a price of $3.75 per share based on the amount of proceeds received by the Company and whether the financing was received through the efforts of DCG. In addition, we agreed to pay a retainer of $15,000 plus 4.5% of the proceeds received by us through the efforts of DCG and 2% of the proceeds received by us from any other source.

Subsequent to the end of the current period, the Company appointed Mr. John Neubauer to the position of President and COO. Mr. Neubauer has more than 20 years experience in healthcare and marketing industries. From 1981 to 1987, he held several executive positions with Deloitte & Touche Tohmatsu International, including that of Director of Corporate Finance, leaving the firm for a one-year period to be COO of Herbalife International, a global personal products distributor. From 1993 to 1997, he served as Senior VP of Starlight International, a nutraceutical distributor; from 1997 to 2000, he was COO of Cell Tech International Inc., a manufacturer and marketer of nutritional supplements. From 2000 to 2002, he served as CFO of Preeminent Advantage, a start-up software company, before joining Nutrition For Life International LLC as CEO, responsible for directing that company's restructuring. Mr. Neubauer holds a B.A. degree from Ripon College, a MBA degree from the Graziadio School of Business at Pepperdine University, and a diploma from the University of Madrid, Madrid, Spain.

Item 6. Exhibits and Reports on Form 8-K.

Exhibit Number	Title	Location
31.1	Certification of the Principal Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002	Attached
31.2	Certification of the Principal Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002	Attached
32.1	Certification of the Principal Executive Officer pursuant to U.S.C. Section 1350 as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002	Attached
32.2	Certification of the Principal Financial Officer pursuant to U.S.C. Section 1350 as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002	Attached

Reports on Form 8-K:

The Company did not file a Form 8-K Current Report during the period ending March 31, 2004.

SIGNATURES

In accordance with the Exchange Act, the registrant caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

HEALTH ENHANCEMENT PRODUCTS, INC.

Date: May 18, 2004

By: /s/ Howard R. Baer
Howard R. Baer
Chief Executive Officer

Date: May 18, 2004

By: /s/ Jeffery R. Richards
Jeffery R. Richards
Chief Financial Officer

Exhibit 31.1

Certification Pursuant to pursuant to Rule 13a-14(a) or Rule 15d-14(a)
of the Securities Exchange Act of 1934, as amended

I, Howard R. Baer Chief Executive Officer of Health Enhancement Products, Inc. (the "Company"), certify that:

1. I have reviewed this quarterly report on Form 10-QSB of the Company;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. As the registrant's certifying officer, I am responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the registrant and I have:

a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

b) designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under my supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the period covered by this report that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting.

5. As the registrant's certifying officer, I have disclosed, based on my most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent function):

a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: May 18, 2004

/s/ Howard R. Baer
Howard R. Baer
Chief Executive Officer

Exhibit 31.2

Certification Pursuant to pursuant to Rule 13a-14(a) or Rule 15d-14(a)
of the Securities Exchange Act of 1934, as amended

I, Jeffery R. Richards Chief Financial Officer of Health Enhancement Products, Inc. (the "Company"), certify that:

1. I have reviewed this quarterly report on Form 10-QSB of the Company;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. As the registrant's certifying officer, I am responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the registrant and I have:

a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

b) designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under my supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the period covered by this report that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting.

5. As the registrant's certifying officer, I have disclosed, based on my most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent function):

a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

/s/ Jeffery R. Richards

Date: May 18, 2004

Jeffery R. Richards
Chief Financial Officer

Exhibit 32.1

CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Quarterly Report of Health Enhancement Products, Inc. a Nevada corporation (the "Company"), on Form 10-QSB for the quarterly period ending March 31, 2004 as filed with the Securities and Exchange Commission (the "Report"), I, Howard R. Baer, Chief Executive Officer of the Company, certify, pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, 18 U.S.C. Section 1350), that to my knowledge:

(1) The Report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m or 78o(d)); and

(2) The information contained in the Report fairly presents, in all material respects, the financial condition and result of operations of the Company.

Date: May 18, 2004

/s/ Howard R. Baer
Howard R. Baer
Chief Executive Officer

Exhibit 32.2

**CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002**

In connection with the Quarterly Report of Health Enhancement Products, Inc. a Nevada corporation (the "Company"), on Form 10-QSB for the quarterly period ending March 31, 2004 as filed with the Securities and Exchange Commission (the "Report"), I, Jeffery R. Richards, Chief Financial Officer of the Company, certify, pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, 18 U.S.C. Section 1350), that to my knowledge:

(1) The Report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m or 78o(d)); and

(2) The information contained in the Report fairly presents, in all material respects, the financial condition and result of operations of the Company.

/s/ Jeffery R. Richards
Date: May 18, 2004 Jeffery R. Richards
Chief Financial Officer