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**978. 409 .2648**

January 6, 2012

**Via EDGAR**

United States Securities and Exchange Commission  
Division of Corporation finance  
Washington D.C, 20549

**Re: Health Enhancement Products, Inc.**

Dear Mr. Gharib:

We are outside legal counsel to the above referenced Registrant. Reference is made to the Commission's comment letter of December 9, 2011 with respect to the Registrant's Annual Report on Form 10K for the year ended December 31, 2010. Pursuant to our discussions, the Registrant will be submitting a response letter within ten business days of the date hereof.

If you have any questions, please do not hesitate to contact me at (978) 409-2648.

Thank you for your assistance.

**The Nossiff Law Firm, LLP**

/s/ John G. Nossiff  
John G. Nossiff, Esq.

CC: Philip M. Rice, II