

Via Facsimile and U.S. Mail  
Mail Stop 6010

January 29, 2007

Mr. Carl J. Johnson  
President and Chief Executive Officer  
Matrixx Initiatives, Inc.  
4742 N. 24th Street  
Suite 455  
Phoenix, AZ 85016

**Re: Matrixx Initiatives, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2005  
File No. 1-31404**

Dear Mr. Johnson:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Jim B. Rosenberg  
Senior Assistant Chief  
Accountant