

Via Facsimile and U.S. Mail  
Mail Stop 6010

February 25, 2009

William J. Hemelt  
Acting President, Chief Operating Officer, and Chief Financial Officer  
Matrixx Initiatives, Inc.  
8515 E. Anderson Drive  
Scottsdale, AZ 85255

**Re: Matrixx Initiatives, Inc.**  
**Form 10-K for the Fiscal Year Ended March 31, 2008**  
**Filed June 13, 2008, as amended on July 3, 2008**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed July 7, 2008**  
**File No. 001-31404**

Dear Mr. Hemelt:

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

Sincerely,

Jeffrey Riedler  
Assistant Director