



DIVISION OF  
CORPORATION FINANCE

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

February 8, 2011

Via U.S. Mail

Brian Schwartz  
1450 Brickell Avenue, 31st Floor  
Miami, Florida 33131

**Re: Matrixx Initiatives, Inc.  
Amendment No. 7 to Schedule TO-T  
Filed on February 3, 2011  
File No. 005-47511**

Dear Mr. Schwartz:

We have reviewed your amended filing and have the following comment.

Items 1 through 9 and 11

1. We note in subparagraph (3) the statement that certain stockholders that represent approximately 18% of Matrixx's outstanding shares intend to tender their shares into the offer, including BML Investment Partners, L.P. Please provide support for this assertion as to the intentions of these third parties other than BML, with whom you have a signed agreement. Please also revise your disclosure to make clear that these stockholders may change their intentions at any time and that H.I.G. has no ability to ensure that these third parties tender their securities.

You may contact me at (202) 551-3503 if you have any questions regarding our comment.

Sincerely,

David L. Orlic  
Special Counsel  
Office of Mergers & Acquisitions

Mr. Brian Schwartz

February 8, 2011

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cc: Via facsimile: (312) 862-2200  
Michael H. Weed, P.C.  
Kirkland & Ellis LLP