

Mail Stop 3561

February 28, 2008

By Facsimile and U.S. Mail

Bruce J. Wood  
Chief Executive Officer and President  
Schiff Nutrition International, Inc.  
2002 South 5070 West  
Salt Lake City, Utah 84104-4726

**Re: Schiff Nutrition International, Inc.  
Form 10-K for Fiscal Year Ended May 31, 2007  
Filed August 28, 2007  
File No. 1-14608**

Dear Mr. Wood:

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

Sincerely,

Michael Moran  
Accounting Branch Chief