



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, N.E.  
WASHINGTON, D.C. 20549-7010

April 1, 2009

Mr. Steven J. Cohen, President  
Z Trim Holdings, Inc.  
1011 Campus Drive  
Mundelein, IL 60060

**Re: Z Trim Holdings, Inc.  
Item 4.02 Form 8-K  
Filed March 23, 2009  
File No. 1-32134**

Dear Mr. Cohen:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

Chris White  
Branch Chief