

Via Facsimile and U.S. Mail  
Mail Stop 6010

September 15, 2008

Nutra Pharma, Corp.  
Attn: Rik J. Deitsch, Chief Executive Officer and Chief Financial Officer  
791 Park of Commerce Blvd, Suite 300  
Boca Raton, FL 33487

**Re: Nutra Pharma, Corp.**  
**Form 10-KSB for the Year Ended December 31, 2007**  
**File No. 000-32141**

Dear Mr. Deitsch:

We have reviewed your September 5, 2008 response to our July 21, 2008 letter and your amended Form 10-KSB for the year ended December 31, 2007 and have the following additional comment. Please revise your Form 10-KSB for the year ended December 31, 2007 in response to our comment. If you disagree, we will consider your explanation as to why our comment is inapplicable. Please be as detailed as necessary in your explanation. After reviewing the information provided, we may raise additional comments and/or request that you further amend your filing.

Internal Control Over Financial Reporting

1. We note that in your amended 10-KSB your management has again concluded that disclosure controls and procedures were effective as of the end of the fiscal year. In our letter dated July 21, 2008, we asked you to consider whether management's failure to provide its report on internal control over financial reporting impacts its conclusion regarding the effectiveness of your disclosure controls and procedures as of the end of the fiscal year. Please tell us the factors you considered and highlight for us those factors that supported your conclusion. In particular, please explain how you considered the definition of disclosure controls and procedures provided in Rule 13a-15(e), which indicates that effective controls and procedures would ensure that information required to be disclosed by the issuer is recorded, processed, summarized and **reported** within the time periods specified in the Commission's rules and forms. In addition, as discussed in Compliance and Disclosure Interpretation 115.02, which you can find at

Rik J. Deitsch  
Nutra Pharma Corp.  
September 15, 2008  
Page 2

<http://www.sec.gov/divisions/corpfin/guidance/regs-kinterp.htm>, failure to file management's report on Internal Control over Financial Reporting rendered your annual report materially deficient and also rendered the company not timely or current in its Exchange Act Reporting. In light of these facts, please explain how you could conclude that disclosure controls and procedures were effective. Alternatively, please further amend the 10-KSB to disclose management's revised conclusion on the effectiveness of your disclosure controls and procedures, i.e., that DC&P were not effective as of the end of the fiscal year.

\* \* \* \*

As appropriate, please amend your filing and respond to this comment within 10 business days or tell us when you will provide us with a response. Please furnish a letter that keys your responses to our comment and provide the requested information. You should furnish the letter to us via EDGAR under the form type label CORRESP.

You may contact Christine Allen, Staff Accountant, at (202) 551-3652, or Carlton Tartar, Branch Chief, at (202) 551-3387. In this regard, do not hesitate to contact me, at (202) 551-3679.

Sincerely,

Jim B. Rosenberg  
Senior Assistant Chief  
Accountant