



DIVISION OF
CORPORATION FINANCE
Mail Stop 3551

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0404

April 7, 2009

By Facsimile and U.S. Mail

Mr. Donald J. McDonald
Chief Financial Officer
Skinny Nutritional Corporation
3 Bala Plaza East, Suite 117
Bala Cynwyd, PA 19004

Re: Skinny Nutritional Corporation
Form 10-KSB for the fiscal year ended December 31, 2007
Filed April 15, 2008
Form 10-K/A for the fiscal year ended December 31, 2007
Filed April 1, 2009
File No. 000-51313

Dear Mr. McDonald:

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

Sincerely,

/s/ Andrew Mew

Andrew Mew
Accounting Branch Chief