



DIVISION OF
CORPORATION FINANCE

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

December 1, 2008

Mail Stop 7010

Via U.S. mail and facsimile

Ms. Ingrid Jackel, Chief Executive Officer
Physicians Formula Holdings, Inc.
1055 West 8th Street
Azusa, California 91702

Re: Physicians Formula Holdings, Inc.
Supplemental Letter dated November 3, 2008 relating to
Annual Report on Form 10-K for the FYE December 31, 2007
Filed on October 15, 2008
File No. 1-33142

Dear Ms. Jackel:

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

If you have any further questions regarding our review of your filings, please direct them to Dorine H. Miller, Financial Analyst at (202) 551-3711 or, in her absence, contact me at (202) 551-3767.

Sincerely,

Jennifer R. Hardy
Branch Chief, Legal