



DIVISION OF  
CORPORATION FINANCE

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

July 22, 2011

Via E-mail

Mark A. Luden  
President and Chief Executive Officer  
The Guitammer Company  
6117 Maxtown Road  
Westerville, OH 43082

**Re: The Guitammer Company  
Amendment No. 1 to Form 10-12G  
Filed July 8, 2011  
File No. 000-54331**

Dear Mr. Luden:

We have reviewed your responses to the comments in our letter dated June 17, 2011 and have the following additional comments.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

General

1. Please be advised that your registration statement will automatically become effective 60 days after filing. Upon effectiveness, you will become subject to the reporting requirements of the Securities Exchange Act of 1934, even if we have not cleared comments. In the event it appears that you will not be able to respond to all of our comments by the 60th day, you may wish to consider withdrawing your registration statement and refiling it. Please confirm your understanding.
2. We note the reference dates of May 20, 2011 and April 30, 2011 used throughout the registration statement. Please revise the associated disclosure to provide the information as of more recent dates.

Item 1. Business, page 4

Historical Overview, page 4

3. We note your response to our prior comment two and reissue in part. To the extent that any new option or warrant agreements are issued by Guitammer-Nevada pursuant to the terms of the Reorganization, through exchange, exercise, transfer or otherwise, please confirm that any such new agreements will be filed as material contracts in your future filings.
4. We note your disclosure in the third paragraph on page 5 of a working capital deficit of \$3.8 million as of March 31, 2011. Please revise to also clearly disclose your near term and long term additional financing requirements as discussed in the Cash Flows during the Three Months Ended March 31, 2011 section on page 21.
5. We note your disclosure in the third paragraph on page 5 of a monthly burn rate of \$51,803. Please revise to also disclose your anticipated monthly burn rate after becoming a public company. Please also revise to disclose the month you will run out of funds without additional capital.

Item 2. Financial Information, page 16

Management's Discussion and Analysis or Plan of Operations, page 18

Results of Operations - 2010 compared to 2009, page 18

6. As requested in our previous comment five, please expand your disclosure with respect to general and administrative expenses to describe and quantify the significant components of this line item. For example, on page 7, you indicate that you pay sales commissions to independent manufacturers' sales representatives. If material, quantify this cost as well as other costs of selling your products.

Cash Flows during the Three Months Ended March 31, 2011, page 21

7. We note your disclosure in the fifth paragraph on page 22 of \$351,240 which represents the amount necessary to cover your cash burn, excluding debt service, for the next 12 months. Please confirm that such amount includes any anticipated expenses associated with becoming a public company. Please revise as applicable.

Contractual Obligations, page 23

8. We note your disclosure in the first paragraph on page 28 that the Joseph Albert loan was due on July 11, 2011. Please revise as to the current status of this loan.

Item 4. Security Ownership of Certain Beneficial Owners and Management, page 30

9. Please revise to provide the required information as of the most recent practicable date. Refer to Item 403 of Regulation S-K.

Item 7. Certain Relationships and Related Transactions and Director Independence, page 37

10. For each related-party loan, credit facility, note, or financing arrangement, please revise to disclose the amount outstanding as of the latest practicable date. Refer to Item 404(a)(5) of Regulation S-K. Please also revise the Contractual Obligations section on page 23 accordingly.

Item 9. Market Price of and Dividends on the Registrant's Common Equity, page 40

Market Information, page 40

11. Please revise the second paragraph to provide the information as of the latest practicable date. Refer to Item 201(b) of Regulation S-K.

Item 15. Financial Statements and Exhibits, page 46

12. We note your response to our prior comment 17 and reissue. We note that you have filed one line of credit loan with Merrill Lynch as an exhibit to your filing. We also note your disclosure in the Contractual Obligations section on page 23 indicates that there are multiple line of credit loans with Merrill Lynch. Please confirm the number of line of credit loans with Merrill Lynch and, to the extent applicable, either file the additional loan documents as material contracts or revise the associated disclosure in the Contractual Obligations section.

Exhibit 10.40A

13. We note your response to our prior comment 22 and reissue. We note that your original Lease Agreement has been modified by a number of Lease Modification Agreements as discussed in the recitals of Exhibit 10.40. We also note that only one Lease Modification Agreement has been filed. Please file all modifications as exhibits to your next filing or advise.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Mark A. Luden  
The Guitammer Company  
July 22, 2011  
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In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact Juan Migone at (202) 551-3312 or David Humphrey at (202) 551-3211 if you have questions regarding comments on the financial statements and related matters. Please contact Donald E. Field at (202) 551-3680 or me at (202) 551-3324 with any other questions.

Sincerely,

/s/ John Stickel

John Stickel  
Attorney-Advisor