

Mail Stop 6010

May 16, 2008

Mr. Jonathan Houssian
RxElite, Inc.
1404 North Main Street, Suite 200
Meridian, Idaho 83642

**Re: RxElite, Inc.
Registration Statement on Form S-1/A
Filed May 9, 2008
File No. 333-149707**

Dear Mr. Houssian:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Selling Stockholder, page 53

Total Dollar Value of Securities Underlying the Notes and Potential Profits on Conversion, page 54

1. We note that you did not revise your disclosure on page 54 to include the disclosure provided in your response letter to prior comment 4. Please revise your disclosure on page 54 to include the proposed disclosure which you included in your last response letter.

Comparison of Proceeds to the Company to Potential Investor Profit, page 58

2. We note your response to prior comment 7. Please disclose below the table on page 58 that the provisions of the note provide for an adjustment in the fixed conversion price in the event the company does not meet its EBITDA targets. Please also disclose in this section the information regarding the EBITDA targets which you have provided on page 62.

Comparison of Proceeds from the December 31, 2007 Private Placement to the Potential Investor Profit, page 59

3. Please revise your calculation of the payments made or required to be made to include the reimbursement of legal fees.

* * *

As appropriate, please amend your registration statement in response to these comments. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

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 all information required under the Securities Act of 1933 and that they have provided all information investors require for an informed investment decision. 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.

Notwithstanding our comments, in the event the company requests acceleration of the effective date of the pending registration statement, it should furnish a letter, at the time of such request, acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and

Mr. Jonathan Houssian
RxElite, Inc.
May 16, 2008
Page 3

- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in connection with our review of your filing or in response to our comments on your filing.

We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. We will act on the request and, pursuant to delegated authority, grant acceleration of the effective date.

We direct your attention to Rules 460 and 461 regarding requesting acceleration of a registration statement. Please allow adequate time after the filing of any amendment for further review before submitting a request for acceleration. Please provide this request at least two business days in advance of the requested effective date.

Please contact Jennifer Riegel at (202) 551-3575, Suzanne Hayes, Branch Chief, at (202) 551-3675 or me at (202) 551-3715 with any questions.

Sincerely,

Jeffrey Riedler
Assistant Director

cc: Harvey J. Kesner, Esq.
Brian Daughney, Esq.
Haynes and Boone, LLP
153 East 53rd Street, Suite 4900
New York, New York 10022