



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

June 17, 2008

Mr. Richard Purvis  
Chief Executive Officer  
Skin Nutrition International, Inc.  
410 Park Avenue 15<sup>th</sup> Floor  
New York, NY 10022

**Re: Skin Nutrition International, Inc.  
Item 4.01 Form 8-K filed May 27, 2008  
File No. 0-52526**

Dear Mr. Purvis:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Ryan C. Milne  
Accounting Branch Chief  
Office of Beverages, Apparel  
and Health Care Services

cc: Richard Friedman, Esq.  
Sichenzia Ross Friedman Ference LLP  
Via facsimile: (212) 930-9725