



DIVISION OF
CORPORATION FINANCE

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

February 10, 2011

Gary C. Lewis
Chief Executive Officer
Uplift Nutrition, Inc.
252 West Cottage Avenue
Sandy, UT 84070

Re: Uplift Nutrition, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
File No. 000-52890

Dear Mr. Lewis:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Tia L. Jenkins

Tia L. Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel and
Health Care Services