



DIVISION OF
CORPORATION FINANCE

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

March 8, 2011

Gary Lewis
President and Chief Executive Officer
Uplift Nutrition, Inc.
252 West Cottage Ave.
Sandy, Utah 84070

**Re: Uplift Nutrition, Inc.
Item 4.01 Form 8-K
Filed February 24, 2011
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/ Jamie Kessel

Jamie Kessel
Staff Accountant