

Via Facsimile and U.S. Mail  
Mail Stop 6010

March 12, 2008

Mr. Nicholas Stone  
Chief Executive Officer  
Max Nutrition, Inc.  
8531 Santa Monica Blvd.,  
West Hollywood, CA 90069

**Re: Item 4.01 Form 8-K  
Filed January 30, 2008  
File No. 333-141327**

Dear Mr. Stone:

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

Sincerely,

Ibolya Ignat  
Staff Accountant