



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

DIVISION OF
CORPORATION FINANCE

February 8, 2011

Francis McCarthy
President and Chief Executive Officer
NXT Nutritionals Holdings, Inc.
56 Jackson Street
Holyoke, MA 01040

**Re: NXT Nutritionals Holdings, Inc.
Amendment No. 1 to Registration Statement on Form S-1
Filed February 2, 2011
File Number 333-171481**

Dear Mr. McCarthy:

We have reviewed the filing listed above and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Employment Agreements, page 37

Employment Agreement with David Briones, page 38

1. File as an exhibit the consulting agreement entered into with Bartolomei Pucciarelli, LLC referenced in Mr. Briones's employment agreement filed with the Form 8-K on February 12, 2009. Clarify whether the consulting agreement was terminated along with Mr. Briones's employment agreement on September 20, 2010.
2. Your disclosure in footnote 2 to the table at the top of page 40 indicates that cash payments are made to Mr. Briones's accounting firm. Discuss these payments and whether they are made pursuant to the consulting agreement. In addition, provide us with an analysis as to whether this consulting agreement also should be discussed under Item 404 of Regulation S-K.

Executive Compensation, page 40

3. We note your response to comment two in our letter dated January 20, 2011. Please disclose the amount paid to your CFO's accounting firm for restatements associated with the 2008 and prior financial statements and for tax return preparation. We also note that your Exhibits table suggests that Mr. Briones's employment agreement is included in the filing referenced in footnote one, but Mr. Briones's employment agreement appears to have been included in the filing referenced in footnote two.

Closing 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 the information the Securities Act of 1933 and all applicable Securities Act rules require. 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 you request acceleration of the effective date of the pending registration statement please provide a written statement from the company 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
- 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.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

Francis McCarthy
NXT Nutritionals Holdings, Inc.
February 8, 2011
Page 3

Please contact Parker Morrill at (202) 551-3696 or, in his absence, me at (202) 551-3611 with any questions.

Sincerely,

Anne Nguyen Parker
Branch Chief

cc: Gregg E. Jaclin (via facsimile)