

Mail Stop 6010  
Via Facsimile and U.S. Mail

April 2, 2009

Mr. Michael M. Salerno  
President  
Life Nutrition Products, Inc.  
121 Monmouth Street, Suite A  
Red Bank, NJ 07701

**Re: Life Nutrition Products, Inc.  
Item 4.01 Form 8-K  
Filed March 19, 2009  
File No. 333--152432**

Dear Mr. Salerno:

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

Sincerely,

Franklin Wyman  
Staff Accountant