Via Facsimile and U.S. Mail Mail Stop 4720

February 26, 2010

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

> Re: Item 4.01 Form 8-K Filed January 29, 2010 File No. 001-34274

Dear Mr. Salerno:

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

Sincerely,

Dana M. Hartz Staff Accountant