



DIVISION OF
CORPORATION FINANCE

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

December 1, 2010

Michael M. Salerno
Chief Executive Officer
Life Nutrition Products, Inc.
121 Monmouth Street, Suite A
Red Bank, New Jersey 07701

Re: Life Nutrition Products, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed April 15, 2010
File No. 001-34274

Dear Mr. Salerno:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

Joel Parker
Accounting Branch Chief