



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

August 6, 2009

Ms. Julie Smolyansky
President, Chief Executive Officer and Director
Lifeway Foods, Inc.
6431 West Oakton
Morton Grove, IL 60053

Re: Lifeway Foods, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 31, 2009
Form 10-Q for the Quarterly Period Ended March 31, 2009
Filed May 15, 2009
File No. 0-17363

Dear Ms. Smolyansky:

We have completed our review of your 2008 Form 10-K, and do not, at this time, have any further comments.

Sincerely,

H. Roger Schwall
Assistant Director