



DIVISION OF
CORPORATION FINANCE

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

February 19, 2015

Via E-mail

Edward P. Smolyansky
Chief Financial Officer
Lifeway Foods Inc.
6431 West Oakton Street
Morton Grove, Illinois 60053

Re: Lifeway Foods, Inc.
Form 10-K for Fiscal Year Ended December 31, 2013
Filed April 2, 2014
File No. 000-17363

Dear Smolyansky:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/H. Roger Schwall

H. Roger Schwall
Assistant Director