



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

December 12, 2016

Via E-mail

John P. Waldron  
Chief Financial and Accounting Officer  
Lifeway Foods Inc.  
6431 West Oakton Street  
Morton Grove, Illinois 60053

**Re: Lifeway Foods, Inc.  
Form 8-K Filed November 8, 2016  
File No. 000-17363**

Dear Mr. Waldron:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Ethan Horowitz

Ethan Horowitz  
Branch Chief  
Office of Natural Resources