



DIVISION OF  
CORPORATION FINANCE

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

November 1, 2022

Eric Hanson  
Chief Financial Officer  
Lifeway Foods, Inc.  
6431 West Oakton  
Morton Grove, IL 60053

**Re: Lifeway Foods, Inc.**  
**Form 10-K for the Year Ended December 31, 2021**  
**Filed July 21, 2022**  
**File No. 000-17363**

Dear Eric Hanson:

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,

Division of Corporation Finance  
Office of Manufacturing