



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

May 8, 2008

Mr. Salvatore J. Furnari  
Chief Financial Officer and Vice President Finance  
Galaxy Nutritional Foods, Inc.  
5955 T.G. Lee Blvd., Suite 201  
Orlando, FL 32822

**Re: Galaxy Nutritional Foods, Inc.**  
**Form 10-K for the Fiscal Year Ended March 31, 2007**  
**Filed June 7, 2007**  
**File No. 001-15345**

Dear Mr. Furnari:

We have completed our review of your 2007 Form 10-K, and do not, at this time, have any further comments.

Sincerely,

Jill Davis  
Branch Chief