

Mail Stop 6010

May 30, 2008

Peter Giallorenzo
Chief Financial Officer
Interpharm Holdings, Inc.
75 Adams Avenue
Hauppauge, NY 11788

Re: Interpharm Holdings, Inc.
Preliminary Information Statement on Schedule 14C
Filed May 14, 2008
File No. 1-15981

Dear Mr. Giallorenzo:

We have completed our review of your information statement and have no further comments at this time. Please contact Song Brandon at (202) 551-3621 with any questions.

Sincerely,

Jeffrey Riedler
Assistant Director

cc: Jay Weil
Guzov Ofsink LLC
600 Madison Avenue, 14th Floor
New York, NY 10022