



DIVISION OF  
CORPORATION FINANCE

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

May 26, 2011

Patrick G. Sheridan  
Chief Financial Officer  
Capsalus Corp.  
2675 Paces Ferry Road, Suite 100  
Atlanta, GA 30339

**Re: Capsalus Corp.  
Form 10-K for the fiscal year ended December 31, 2009,  
As amended on May 24, 2010  
Form 10-Q for the quarterly period ended September 30, 2010  
File Number: 333-146744**

Dear Mr. Sheridan:

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,

Melissa N. Rocha  
Accounting Branch Chief