

Mail Stop 3561

April 12, 2007

Yue Pu
Chief Executive Officer
Alpha Nutra, Inc.
1900 Ninth Street, 3rd Floor
Boulder, CO 80302

**Re: Alpha Nutra, Inc.
Amended Preliminary Information Statement on Schedule 14C
Filed March 27, 2007
File No. 0-19644**

Dear Mr. Pu:

We have completed our review of your amended PRE 14C and have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director

cc: Ronniel Levy, Esq.
Hodgson Russ LLP
Fax: (212) 751-0928