



DIVISION OF  
CORPORATION FINANCE

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

May 23, 2013

Via E-mail

Edward P. Smolyansky  
Chief Financial and Accounting Officer  
Lifeway Foods, Inc.  
6431 West Oakton St.  
Morton Grove, IL 60053

**Re: Lifeway Foods, Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed April 30, 2013  
File No. 0-17363**

Dear Mr. Smolyansky:

We have completed our review of your filing. 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 filing 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 filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/H. Roger Schwall

H. Roger Schwall  
Assistant Director