

September 27, 2013

**VIA EDGAR AND ELECTRONIC MAIL**

Nicholas P. Panos  
Senior Special Counsel  
Office of Mergers & Acquisitions  
Division of Corporate Finance  
United States Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

**Re: LifeVantage Corporation  
Schedule TO-I filed September 24, 2013  
File No. 005-80096**

Dear Mr. Panos:

On behalf of LifeVantage Corporation (the "Company"), we enclose for filing under the Securities Exchange Act of 1934, as amended, Amendment No. 1 to the above-referenced Schedule TO-I (the "Schedule TO").

The Schedule TO contains revisions that have been made in response to comments received from the staff (the "Staff") of the Securities and Exchange Commission in the Staff's comment letter dated September 25, 2013. Set forth below are the Company's responses to the Staff's comments. The numbers of the responses and headings set forth below correspond to the numbered comments and headings on the letter from the Staff. For convenience, the text of the Staff's comments appears in italics in each item below.

Offer to Purchase

Are there any conditions to the Offer?

1. *We noticed that the offer is subject to a financing condition, but observed that other disclosure within the Offer to Purchase makes clear that the issuer expects to have its line of credit in place with five business days remaining in the offer. To the extent that the line of credit is not in place by that time, please advise us, with a view toward revised disclosure, whether the issuer expects to extend the offer period to account for the material change of the offer transitioning from being unfinanced. See Rule 13e-4(d)(2) and (e)(3).*

**Response:** The Company acknowledges the Staff's comment and advises the Staff that the Company plans to file a further amendment to the Schedule TO to provide the material terms of the line of credit at least five business days prior to the expiration of the tender offer. In the event the line of credit has not been finalized by such time, the Company plans to amend the Schedule TO to disclose the material change in the Company's plans

with respect to financing the tender offer and will accordingly provide for any extensions to the offering period as may be necessary pursuant to Rule 13e-4(e)(3).

Number of Shares; Purchase Price Proration

2. *We noticed that the issuer has advised security holders that should they make the selection on the letter of transmittal that will maximize their chances of acceptance, such an election could result in the tendered shares being purchased at the minimum price. Please revise to include the additional language from the letter of transmittal that also makes clear such an election may have the effect of lowering the purchase price paid for all shares.*

**Response:** The Company acknowledges the Staff's comment and has revised its disclosure as requested to include the supplemental language from the letter of transmittal in the Offer to Purchase under Section 1 "Number of Shares; Purchase Price Proration."

Conditions of the Offer

3. *We noticed the language indicates each of the conditions is considered an ongoing right "that may be asserted at any time prior to the Expiration Date and from time to time." Please revise to remove the implication that the offer conditions may be asserted following the expiration date.*

**Response:** The Company acknowledges the Staff's comment and has revised its disclosure as requested in the Offer to Purchase under Section 7 "Conditions of the Offer," so that the referenced disclosure instead reads as follows: "Our failure at any time to exercise any of the foregoing rights will not be deemed a waiver of any right, and each such right will be deemed an ongoing right that may be asserted at any time and from time to time prior to the Expiration Date."

4. *To the extent that financing for the issuer tender offer has been received, please confirm that the issuer will affirmatively waive the financing condition. In addition, please confirm that the issuer also expects to comply with Rule 13e-4(d)(2) and (e)(3) for the material change that will occur as a result of waiver of the material condition, or advise.*

**Response:** The Company acknowledges the Staff's comment and confirms that the Company will affirmatively waive the financing condition when the anticipated financing has been received. The Company confirms it expects to comply with Rule 13e-4(d)(2) and (e)(3) for the material change that will occur as a result of the waiver of the material condition. The Company plans to file an amendment to the Schedule TO disclosing such waiver.

\* \* \* \* \*

The Company acknowledges that:

- The Company is responsible for the adequacy and accuracy of the disclosure in the filing;
- Staff comments or changes to disclosure in response to Staff comments in the filing reviewed by the Staff do not foreclose the Commission from taking any action with respect to the filing; and
- The Company may not assert Staff comments as a defense to any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Questions or comments regarding any matters with respect to the Schedule TO may be directed to the undersigned at (858) 720-7442. Comments may also be sent via facsimile to (858) 523-6712.

Very truly yours,

/s/ Kirt W Shuldberg

Kirt W Shuldberg, Esq.

for SHEPPARD, MULLIN, RICHTER & HAMPTON LLP

cc: Rob Cutler, Esq.

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

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**Schedule TO**

Amendment No. 1

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Tender Offer Statement under Section 14(d)(1) or 13(e)(1)  
Of the Securities Exchange Act of 1934

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**LifeVantage Corporation**

(Name of Subject Company (Issuer) and Filing Person (Offeror))

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Common Stock, par value \$0.001 per share  
(Title of Class of Securities)

53222K 10 6

(CUSIP Number of Class of Securities)

Rob Cutler, Esq.

General Counsel

9815 South Monroe Street, Suite 100

Sandy, Utah 84070

(801) 432-9000

(Name, Address and Telephone Number of Person Authorized to Receive Notices and  
Communications on Behalf of the Filing Persons)

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*With a copy to:*

Kirt W Shuldberg, Esq.

Sheppard Mullin Richter & Hampton LLP

12275 El Camino Real, Suite 200

San Diego, California 92130

(858) 720-8900

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**CALCULATION OF FILING FEE**

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Transaction Valuation*	Amount of Filing Fee**
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\$40,000,000.00

\$5,456.00

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\* The transaction value is estimated only for purposes of calculating the filing fee. This amount is based on the offer to purchase for not more than \$40,000,000 in aggregate shares of common stock of LifeVantage Corporation at purchase price not greater than \$2.80 per share and not less than \$2.45 per share in cash.

\*\* The amount of the filing fee, calculated in accordance with Rule 0-11 under the Securities Exchange Act of 1934, as amended, equals \$136.40 per million dollars of the value of the transaction.

x Check the box if any part of the fee is offset as provided by Rule 0-11(a)(2) and identify the filing with which the offsetting fee was previously paid. Identify the previous filing by registration statement number, or the Form or Schedule and the date of its filing.

Amount Previously Paid: \$5,456.00

Filing Party: LifeVantage Corporation

Form or Registration No.: Schedule TO-I

Date Filed: September 24, 2013

o Check the box if the filing relates solely to preliminary communications made before the commencement of a tender offer.

Check the appropriate boxes below to designate any transactions to which the statement relates:

o third-party tender offer subject to Rule 14d-1.

x issuer tender offer subject to Rule 13e-4.

o going-private transaction subject to Rule 13e-3.

o amendment to Schedule 13D under Rule 13d-2.

Check the following box if the filing is a final amendment reporting the results of the tender offer: o

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This Amendment No. 1 (this “Amendment”) amends and supplements the Tender Offer Statement on Schedule TO initially filed with the Securities and Exchange Commission on September 24, 2013 (the “Schedule TO”) by LifeVantage Corporation, a Colorado corporation (“LifeVantage” or the “Company”), pursuant to Rule 13e-4 under the Securities Exchange Act of 1934, as amended (the “Exchange Act”), in connection with the Company’s offer to purchase for cash up to \$40,000,000 in value of shares of its common stock, par value \$0.001 per share (the “Common Stock”) (collectively the “Shares”) (or a lower amount if not enough Shares are properly tendered and not properly withdrawn to allow us to purchase \$40,000,000 in value of Shares) at a price not greater than \$2.80 nor less than \$2.45 per Share, net to the seller in cash, less any applicable withholding taxes and without interest (the “Offer”). The Company’s Offer is being made upon the terms and subject to the conditions set forth in the Offer to Purchase, dated September 24, 2013 (“Offer to Purchase”), and in the related Letter of Transmittal (“Letter of Transmittal”) which, as amended or supplemented from time to time, together constitute the Offer.

All information in the Offer to Purchase and the related Letter of Transmittal, which were previously filed as Exhibits (a)(1)(A) and (a)(1)(B), respectively, to the Schedule TO, is hereby expressly incorporated by reference in answer to all items in this Amendment, and as more particularly set forth below.

**ITEM 4. Terms of the Transaction.**

(a)(1)(ii) Section 1 (“Number of Shares; Purchase Price Proration”) of the Offer to Purchase is amended and supplemented by replacing the fourth paragraph (immediately following the bullets) of such section where it appears on Page 1 of “The Offer,” in its entirety, with the following:

“Promptly following the Expiration Date, we will, upon the terms and subject to the conditions of the Offer, determine a single per Share price that we will pay for Shares properly tendered and not properly withdrawn pursuant to the Offer, taking into account the number of Shares tendered and the prices at which they are tendered. We will select the lowest purchase price specified by tendering shareholders that will allow us to buy \$40,000,000 in value of Shares (or a lower amount if not enough Shares are properly tendered and not properly withdrawn to allow us to purchase \$40,000,000 in value of Shares). All Shares purchased in the Offer will be purchased at the same Purchase Price. If tendering shareholders wish to maximize the chance that their Shares will be purchased, they should check the box in the section of the Letter of Transmittal captioned “Shares Tendered at a Price Determined Pursuant to the Offer.” If tendering shareholders agree to accept the purchase price determined in the Offer, their Shares will be deemed to be tendered at the minimum price of \$2.45 per share. **Note that this election may lower the purchase price paid for all purchased Shares in the Offer and could result in the tendered Shares being purchased at the minimum price of \$2.45 per Share. See Section 3.**”

**ITEM 11. Additional Information.**

(c) Section 7 (“Conditions to the Offer”) of the Offer to Purchase is amended and supplemented by replacing the final paragraph of such section where it appears on Page 15 of “The Offer,” in its entirety, with the following:

“The foregoing addresses the only conditions under which we are not obligated to complete the Offer. The conditions referred to above are for our sole benefit and may be asserted by us regardless of the circumstances (other than any action or omission to act by us) giving rise to any condition, and may be waived by us, in whole or in part, at any time and from time to time in our reasonable discretion prior to the Expiration Date. Our failure at any time to exercise any of the foregoing rights will not be deemed a waiver of any right, and each such right will be deemed an ongoing right that may be asserted at any time and from time to time prior to the Expiration Date. If an offer condition is triggered, we will inform shareholders promptly (rather than waiting until expiration) as to how we wish to proceed and whether the condition is waived, unless the condition is one where the satisfaction of the condition may be determined only upon expiration. However, once the Offer has expired, then all of the conditions to the Offer, other than those requiring receipt of necessary governmental approvals, must have been satisfied or waived. In certain circumstances, if we waive any of the conditions described above, we may be required to extend the Expiration Date. Any determination by us concerning the events described above will be final and binding on all persons participating in the Offer, subject to such Offer participants disputing such determination in a court of

competent jurisdiction. Our right to terminate or amend the Offer or to postpone the acceptance for payment of, or the purchase of and the payment for Shares tendered if any of the above listed events occur (or shall have been reasonably determined by us to have occurred) at any time on or prior to the Expiration Date shall not be affected by any subsequent event regardless of whether such subsequent event would have otherwise resulted in the event having been “cured” or ceasing to exist.”

**SIGNATURE**

After due inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

LIFEVANTAGE CORPORATION

By: /s/ Rob Cutler

Name: Rob Cutler

Title: General Counsel

Date: September 27, 2013