

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

FORM 8-K/A

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of Earliest Event Reported): February 8, 2008 (January 30, 2008)

Lifevantage Corporation

(Exact name of registrant as specified in its charter)

Colorado

(State or other jurisdiction
of incorporation)

000-30489

(Commission
File Number)

90-0224471

(I.R.S. Employer
Identification No.)

6400 S. Fiddler's Green Circle, Suite 1970,
Greenwood Village, Colorado

(Address of principal executive offices)

80111

(Zip Code)

Registrant's telephone number, including area code:

720-488-1711

Not Applicable

Former name or former address, if changed since last report

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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Changes in Registrant's Certifying Accountant, Financial Statements and Exhibits

Item 4.01 Changes in Registrant's Certifying Accountant

On January 30, 2008, Lifevantage Corporation (the "Company") announced that the Company will dismiss Gordon, Hughes & Banks, LLP ("GH&B") as the Company's independent registered public accounting firm effective as of January 30, 2008. The Company appointed Ehrhardt, Keefe, Steiner & Hottman PC ("EKS&H") on January 30, 2008 as its independent registered public accounting firm beginning for the three months ended December 31, 2007. The decision to change accountants was recommended and approved by the Company's Board of Directors and its Audit Committee on January 30, 2008.

Neither GH&B's audit report dated October 10, 2007 on the Company's consolidated financial statements as of and for the year ended June 30, 2007, included in its Form 10-KSB filed October 12, 2007, nor GH&B's audit report dated August 15, 2006 and updated on November 28, 2006 on the Company's consolidated financial statements as of and for the year ended June 30, 2006, included in its Form 10-KSB and amended Form 10-KSB/A filed September 28, 2006 and November 30, 2006 respectively, contained an adverse opinion or a disclaimer of opinion or was qualified or modified as to uncertainty, audit scope, or accounting principles.

In connection with the audits of the Company's financial statements for the fiscal years ended June 30, 2007 and 2006 and in the subsequent interim period through January 30, 2008, the date of the dismissal of the former accountant, there were no disagreements with GH&B on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure which, if not resolved to the satisfaction of GH&B, would have caused GH&B to make reference to the subject matter of the disagreement in connection with its report.

During the years ended June 30, 2007 and 2006, and the subsequent interim period through January 30, 2008, GH&B did not advise the Company of any reportable events as described in Item 304(a)(1)(iv)(B) of Regulation S-B.

The Company has provided GH&B with a copy of the disclosures set forth herein and has requested that GH&B furnish the Company with a letter addressed to the Securities and Exchange Commission stating whether or not GH&B agrees with the disclosures set forth herein. A copy of such letter, dated February 8, 2008, is filed as Exhibit 16.1 to this Form 8-K/A.

The Company engaged EKS&H as its independent registered public accounting firm for the fiscal year ending June 30, 2008. The Company has not consulted with EKS&H during its two most recent fiscal years or during any subsequent interim period prior to the appointment of EKS&H as the Company's independent registered public accounting firm regarding any matters described in Item 304(a)(2)(i) or Item 304(a)(2)(ii) of Regulation S-B.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

Exhibit 16.1 Letter on Change in Certifying Accountant, dated as of February 8, 2008.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Lifevantage Corporation

By: /s/ Bradford K. Amman

Name: *Bradford K. Amman*

Title: *Treasurer*

February 8, 2008

EXHIBIT INDEX

<u>Exhibit No</u>	<u>Description</u>
Exhibit 16.1	Letter on Change in Certifying Accountant, dated as of February 8, 2008.

Exhibit 16.1

Securities and Exchange Commission
100 F St., NE
Washington, D.C. 20549

RE: Lifevantage Corporation (the "Company")
File No. 000-30489

As required by Item 304(a)(3) of Regulation S-B, we have read the statements of the Company included under Item 4.01 of the Form 8-K dated January 30, 2008 to be filed by the Company with the Securities and Exchange Commission, and we agree with such statements as they pertain to our Firm.

/s/Gordon, Hughes & Banks, LLP

Greenwood Village, Colorado
February 8, 2008

LIFEVANTAGE

6400 South Fiddler's Green Circle, Suite 1970 Englewood, CO. 80111 Phone: 720.488.1711 Fax: 720.488.1722

February 8, 2008

VIA FACSIMILE — (202) 772-9252

Ms. Ibolya Ignat
United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, NE
Mail Stop 6010
Washington, D.C. 20549

Re: Lifevantage Corporation
Item 4.01 8-K
Filed January 30, 2008
File No. 000-30489

Dear Ms. Ignat:

This letter is submitted by Lifevantage Corporation (the "Company") in response to the comments of the Staff of the Division of Corporation Finance as set forth in your letter to Bradford K. Amman dated February 4, 2008. For your convenience, the Staff's comments and our responses are set forth below. Also, enclosed with the paper filing is an amended version of the above-referenced Form 8-K (the "Original Filing"), marked to show revisions made to the Original Filing, which amended version was filed via EDGAR on February 8, 2008 (the "8-K/A Filing").

Item 4.01 8-K

COMMENT:

1. Please amend your filing to state, if true, that in connection with the audits of the Company's financial statements for the fiscal years ended June 30, 2007 and 2006, and in the subsequent interim period through January 30, 2008, the date of the dismissal of the former accountant, there were no disagreements with Gordon, Hughes & Bank, LLP ("GH&B") on any matter of accounting principles or practices, financial statement disclosure or auditing scope and procedure which, if not resolved to the satisfaction of GH&B, would have caused GH&B to make reference to the subject matter of the disagreement in connection with its report. Describe each such disagreement as applicable in accordance with Item 304(a)(1)(iv) of Regulation S-B.

RESPONSE:

In response to the Staff's comment, we have revised the Original Filing to state that in connection with the audits of the Company's financial statements for the fiscal years ended June 30, 2007 and 2006, and in the subsequent interim period through January 30, 2008, the date of the dismissal of GH&B, the former accountant, there were no disagreements with GH&B on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure which, if not resolved to the satisfaction of GH&B, would have caused GH&B to make reference to the subject matter of the disagreement in connection with its report. Please see the attached 8-K/A Filing.

COMMENT:

2. Please revise the fourth paragraph of your Item 4.01 to state, if true, that during the years ended June 30, 2007 and 2006, and the subsequent interim period through January 30, 2008, GH&B did not advise the company of any reportable events as described in Item 304(a)(1)(iv)(B) of Regulation S-B.

RESPONSE:

In response to the Staff's comment, we have revised the Original Filing to state that during the years ended June 30, 2007 and 2006, and the subsequent interim period through January 30, 2008, GH&B did not advise the Company of any reportable events as described in Item 304(a)(1)(iv)(B) of Regulation S-B. Please see the attached 8-K/A Filing.

COMMENT:

3. Upon amending your filing, please include, as Exhibit 16, an updated letter from your former accountants, Gordon, Hughes & Banks, LLP, as required by Item 304(a)(3) of Regulation S-B. Please ensure that your former accountants date their letter.

RESPONSE:

In response to the Staff's comment, we included as Exhibit 16 to the 8-K/A Filing an updated letter from GH&B, as required by Item 304(a)(3) of Regulation S-B, dated February 8, 2008. Please see the attached 8-K/A Filing.

* * * *

The Company acknowledges that: (1) the Company is responsible for the adequacy and accuracy of the disclosure in the 8-K/A Filing; (2) Staff comments or changes to disclosure in response to Staff comments do not foreclose the Commission from taking any action with respect to the 8-K/A Filing; and (3) 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.

Please call me at (303) 565-8628 if you have any further comments on the 8-K/A Filing.

Sincerely,

/s/ Bradford K. Amman
Bradford K. Amman
Treasurer
Lifevantage Corporation

cc:
David Brown, Chief Executive Officer
Jon Taylor and Sarah Barnes, Kendall, Koenig & Oelsner, PC

Enclosures with paper filing.