



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

June 5, 2008

**Via U.S. Mail and Fax (954)308-4224**

Mr. Michael S. Shore  
Chief Financial Officer  
SMF Energy Corporation  
200 West Cypress Creek Road, Suite 400  
Fort Lauderdale, FL 33309

**Re: SMF Energy Corporation  
Form 10-K for the Fiscal Year Ended June 30, 2007  
Filed September 28, 2007  
File No. 1-14488**

**Form 10-Q for the period ended December 31, 2007  
Filed February 14, 2008**

Dear Mr. Shore:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

/s/ H. Roger Schwall

H. Roger Schwall  
Assistant Director