



DIVISION OF  
CORPORATION FINANCE

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

June 26, 2006

Mail Stop 3561

Mr. James M. Charuk  
President and Director  
SMI Products, Inc  
3503 Cedar Locust  
Sugarland, TX  
77479

**Re: Form 10-KSB for the fiscal year ended December 31, 2005**  
**File No. 333-55166**

Dear Mr. Charuk:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

A handwritten signature in black ink, appearing to read "Tia Jenkins", written over the printed name.

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Emerging Growth Companies