



DIVISION OF
CORPORATION FINANCE
MAIL STOP 4628

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

July 30, 2009

Mr. Alan S. Gever
Executive Vice President
Smart Balance, Inc.
115 West Century Road, Suite 260
Paramus, New Jersey 07652

**Re: Smart Balance, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed February 27, 2009
Definitive Proxy Statement
Filed April 9, 2009
Response Letter Dated July 17, 2009
File No. 1-33595**

Dear Mr. Gever:

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

Sincerely,

Karl Hiller
Branch Chief