



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, N.E.  
WASHINGTON, D.C. 20549-7010

October 16, 2008

Mr. Steven D. Moulton, Chief Executive Officer  
Rocky Mountain Fudge Company, Inc.  
4596 Russell Street  
Salt Lake City, Utah 84117

**Re: Rocky Mountain Fudge Company, Inc.**  
**Form 10-KSB for the Year Ended December 31, 2007**  
**Filed January 31, 2008**  
**File No. 0-51140**

Dear Mr. Moulton:

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

Sincerely,

Chris White  
Branch Chief