



DIVISION OF  
CORPORATION FINANCE

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

September 10, 2009

Via U.S. Mail and Facsimile (801) 278-0078

Mr. Steven D. Moulton  
President  
Rocky Mountain Fudge Company  
4596 Russell Street  
Salt Lake City, UT 84117

**Re: Rocky Mountain Fudge Company  
Item 4.01 Form 8-K  
Filed August 10, 2009  
Item 4.01 Form 8-K/A  
Filed September 3, 2009  
File No. 0-51688**

Dear Mr. Moulton:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

/s/ Chris White

Chris White  
Branch Chief