

Mail Stop 3561

April 22, 2008

Chris Sapyta
President and Chief Executive Officer
Smart Move, Inc.
5990 Greenwood Plaza Blvd., Suite 390
Greenwood Village, CO 80111

**Re: Smart Move, Inc.
Registration Statement on Form S-3
Filed March 31, 2008
File No. 333-150001**

Dear Mr. Sapyta:

We have limited our review of your filing to only those issues addressed in the comments below. Please also note that our comments to either the base prospectus and/or the supplements should be applied universally, if applicable.

Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with supplemental information so that we can better understand your disclosure. After reviewing this information, we may raise additional comments.

The purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects and welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Registration Statement on Form S-3

General

1. It appears from the disclosure on the cover page and throughout the registration statement that you are registering common stock issuable as payment of principal and interest on the debenture. However, the registration fee table and the Selling Stockholders section on page 16 indicate that the shares being registered are also

issuable “upon conversion” of the debentures. If this is true, please revise throughout the registration statement to clarify all purposes for which the shares being registered may be issued. If you make such revisions, also disclose throughout that the amount of shares being registered does not fully cover the number of shares that would be required if all debentures were converted to common stock. Alternatively, revise the fee table and the selling shareholder section to clarify the limited purpose of the shares being registered.

Cover Page, page 2

2. Please disclose the offering price of the securities on the cover page per Item 501(b)(3) of Regulation S-K.

Recent Financing Transactions..., page 6

3. We note from footnote (2) to the registration fee table that you calculated a good faith estimate of the number of shares to register. Please revise your disclosure here to clarify the formula or method used to determine that you needed to register 1,625,744 shares to cover the principal and interest payments on the debentures. For example, disclose the date that was used to estimate the average daily closing price and why you selected this particular date.

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As appropriate, please amend your registration statement in response to these comments. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Act of 1933 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all the facts relating to a company’s disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event the company requests acceleration of the effective date of the pending registration statement, it should furnish a letter, at the time of such request, acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in connection with our review of your filing or in response to our comments on your filing.

We will consider a written request for acceleration of the effective date of the registration statement as a confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. We will act on the request and, pursuant to delegated authority, grant acceleration of the effective date.

We direct your attention to Rule 461 regarding requesting acceleration of a registration statement. Please allow adequate time after the filing of any amendment for further review before submitting a request for acceleration. Please provide this request at least two business days in advance of the requested effective date.

If you have any questions regarding these comments, you may contact John Stickel at (202) 551-3324. If you need further assistance, you may contact me at (202) 551-3412.

Sincerely,

Amanda McManus
Branch Chief - Legal

cc: Via Facsimile (303) 623-0552
Randal M. Kirk, Esq.
Messner & Reeves, LLP