

September 25, 2009

Mail Stop 3561

Edward C. Feintech  
President and Chief Executive Officer  
Smoky Market Foods, Inc.  
804 Estates Drive #100  
Aptos, CA 95003

**RE: Smoky Market Foods, Inc.**  
**File No. 000-52158**  
**Form 8-K: Filed August 6, 2009**

Dear Mr. Feintech:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Patrick Kuhn  
Staff Accountant