



DIVISION OF  
CORPORATION FINANCE

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

August 13, 2012

Via E-mail

Mr. Edward Feintech  
Chief Executive Officer  
Smoky Market Foods, Inc.  
1511 E. 2nd Street  
Webster City, IA 50595

**Re: Smoky Market Foods, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2010  
Filed September 1, 2011  
Form 10-Q for Fiscal Quarter Ended September 30, 2011  
Filed November 15, 2011  
File No. 000-52158**

Dear Mr. Feintech:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Lyn Shenk

Lyn Shenk  
Branch Chief