



DIVISION OF
CORPORATION FINANCE

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

July 30, 2014

Via E-mail

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

**Re: Smoky Market Foods, Inc.
Item 4.01 Form 8-K
Filed May 30, 2014
File No. 000-52158**

Dear Mr. Feintech:

We have completed our review of your filing. 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 filing 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 filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Patrick Kuhn

Patrick Kuhn
Staff Accountant