



DIVISION OF
CORPORATION FINANCE

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

December 22, 2010

via U.S. mail and facsimile

Timothy P. Halter, President
SMSA Treemont Acquisition Corp, Inc.
174 FM 1830
Argyle, TX

Re: SMSA Treemont Acquisition Corp, Inc.
Form 10 filed October 29, 2010
File No. 0-54096

Dear Mr. Halter:

We have completed our review of your Form 10 and have no further comments at this time.

Sincerely,

John Reynolds
Assistant Director
Office of Beverages, Apparel and
Health Care Services