



DIVISION OF
CORPORATION FINANCE

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

January 4, 2011

Timothy P. Halter, President
SMSA Katy Acquisition Corp.
174 FM 1830
Argyle, Texas 76226

Re: SMSA Katy Acquisition Corp.
Form 10-12G
Filed October 27, 2010
File No. 000-54092

Dear Mr. Halter:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Duc Dang
Attorney-Advisor