



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

DIVISION OF
CORPORATION FINANCE

April 12, 2011

Kevin B. Halter, Jr.
President, Chief Financial Officer, Secretary and Director
SMSA Kerrville Acquisition Corp.
2591 Dallas Parkway, Suite 102
Frisco, TX 75034

**Re: SMSA Kerrville Acquisition Corp.
Amendment No. 2 to Form 10-12g
Filed April 5, 2011
File No. 000-54275**

Dear Mr. Halter:

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

Sincerely,

Jeffrey Riedler
Assistant Director

cc: Ronald L. Brown
Andrews Kurth LLP
1717 Main Street, Suite 3700
Dallas, TX 75201