



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

DIVISION OF
CORPORATION FINANCE

May 25, 2011

Timothy P. Halter
Chief Executive Officer
SMSA Dallas Acquisition Corp.
12890 Hilltop Road
Argyle, TX 76226

Re: SMSA Dallas Acquisition Corp.
Form 10-12G
Filed April 11, 2011
File No. 000-54345

Dear Mr. Halter:

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,

Justin Dobbie
Branch Chief - Legal