



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

May 9, 2016

Richard N. Phegley  
Chief Financial Officer  
Smart & Final Stores, Inc.  
600 Citadel Drive  
Commerce, California 90040

**Re: Smart & Final Stores, Inc.**  
**Form 10-K for the Fiscal Year Ended January 3, 2016**  
**Filed March 15, 2016**  
**File No. 1-36626**

Dear Mr. Phegley:

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/ William H. Thompson

William H. Thompson  
Accounting Branch Chief  
Office of Consumer Products

cc: Philippa M. Bond, Esq.