

DIVISION OF CORPORATION FINANCE

April 6, 2023

Darren Minton Chief Executive Officer SMART FOR LIFE, INC. 990 S Rogers Circle, Suite 3 Boca Raton, FL 33487

> Re: SMART FOR LIFE, INC. Registration Statement on Form S-3 Filed March 31, 2023 File No. 333-271052

Dear Darren Minton:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Lauren Hamill at 303-844-1008 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Louis Bevilacqua