



DIVISION OF
CORPORATION FINANCE

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

December 20, 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-1
Filed December 15, 2023
File No. 333-276071

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 Jason Drory at 202-551-8342 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Louis A. Bevilacqua