



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

DIVISION OF  
CORPORATION FINANCE

February 14, 2022

Ryan F. Zackon  
Chief Executive Officer  
Smart for Life, Inc.  
990 Biscayne Blvd., Suite 503  
Miami, FL 33132

**Re: Smart For Life, Inc.**  
**Form S-1/A**  
**Exhibit Nos. 10.37, 10.50, 10.51**  
**Filed January 21, 2022**  
**File No. 333-261699**

Dear Mr. Zackon:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance