Mail Stop 3561

March 2, 2010

Timothy P. Halter, Chief Executive Officer SMSA Crane Acquisition Corp. 174 FM 1830 Argyle, Texas 76226

> RE: SMSA Crane Acquisition Corp. Registration Statement on Form 10, as amended Filed January 12, 2010 File No. 0-53803

Dear Mr. Halter:

We have completed our review of your registration statement on Form 10, as amended, and we have no further comments at this time.

Sincerely,

H. Christopher Owings Assistant Director

cc: Richard Goodner, Esq. Via Facsimile (817) 488-2453