

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

DIVISION OF CORPORATION FINANCE MAIL STOP: 3561

November 16, 2015

<u>Via E-Mail</u> Tina Gregerson Chief Executive Officer Standard Metals Processing Inc. 611 Walnut Street Gadsden, Alabama 35901

Re: Standard Metals Processing Inc. Form 10-K for the Fiscal Year Ended December 31, 2014 Filed March 31, 2015 File No. 000-14319

Dear Ms. Gregerson:

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/ John Reynolds

John Reynolds Assistant Director Office of Beverages, Apparel, and Mining