



DIVISION OF
CORPORATION FINANCE

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

January 18, 2011

Mr. John Caldwell
Chief Executive Officer
SMTC Corporation
635 Hood Road
Markham, Ontario, Canada L3R4N6

Re: SMTC Corporation
Form 10-K for the Fiscal Year Ended January 3, 2010
Filed March 19, 2010
Form 10-K/A for the Fiscal Year Ended January 3, 2010
Filed May 3, 2010
File No. 000-31051

Dear Mr. Caldwell:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Stephen Krikorian
Accounting Branch Chief