



DIVISION OF  
CORPORATION FINANCE

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

April 21, 2011

Via E-mail

Jane Todd  
Chief Financial Officer  
SMTC Corporation  
635 Hood Road  
Markham Ontario, Canada  
L3R 4N6

**Re: SMTC Corporation**  
**Definitive Revised Proxy Statement on Schedule 14A**  
**Filed April 13, 2011**  
**File No. 000-31051**

Dear Ms. Todd:

We have completed our review of your filing and have no further comments at this time on the specific issues raised.

Sincerely,

/s/ Maryse Mills-Apenteng

Maryse Mills-Apenteng  
Special Counsel