



DIVISION OF
CORPORATION FINANCE

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

January 7, 2014

Via Facsimile

Sushil Dhiman
President and Chief Executive Officer
SMTC Corporation
635 Hood Road
Markham, Ontario, Canada L3R 4N6

Re: SMTC Corporation
Form 10-K for the Fiscal Year ended December 30, 2012
Filed March 27, 2013
Form 10-Q for the Quarterly Period ended June 30, 2013
Filed August 8, 2013
Form 10-Q for the Quarterly Period ended September 29, 2013
Filed November 13, 2013
File No. 000-31051

Dear Mr. Dhiman:

We have completed our review of your filings. 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 filings 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 filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Stephen Krikorian

Stephen Krikorian
Accounting Branch Chief