



DIVISION OF  
CORPORATION FINANCE

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

June 28, 2018

Edward Smith  
Chief Executive Officer  
SMTC Corporation  
7050 Woodbine Ave., Suite 300  
Markham, Ontario, Canada L3R 4G8

**Re: SMTC Corporation**  
**Registration Statement on Form S-3**  
**Filed June 22, 2018**  
**File No. 333-225819**

Dear Mr. Smith:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rule 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Jeff Kauten, Attorney-Advisor, at (202) 551-3447, or in his absence, Jan Woo, Legal Branch Chief, at (202) 551-3453, with any questions.

Division of Corporation Finance  
Office of Information Technologies  
and Services

cc: David J. Katz