



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

Mail Stop 6010

September 21, 2007

Via Facsimile and U.S. Mail

Mr. Brian Moore  
Chief Executive Officer  
Symmetry Medical Inc.  
220 W. Market Street  
Warsaw, IN 46580

**Re: Symmetry Medical Inc.  
Form 10-K for the fiscal year ended December 30, 2006  
Filed March 13, 2007  
File No. 1-32374**

Dear Mr. Moore:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant