



DIVISION OF
CORPORATION FINANCE

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

April 28, 2011

Mr. Fred L. Hite, Chief Financial Officer
Symmetry Medical Inc.
3724 North State Road 15
Warsaw, Indiana 46582

Re: Symmetry Medical Inc.
Form 10-K for the Fiscal Year Ended January 1, 2011
Filed March 8, 2011
File No. 1-32374

Dear Mr. Hite:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief