



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

Mail Stop 3030

March 2, 2010

Via U.S. Mail

Mr. Iain MacKenzie
Chief Executive Officer
SMART Modular Technologies (WWH), Inc.
39870 Eureka Drive
Newark, CA 94560

**Re: SMART Modular Technologies (WWH), Inc.
Form 10-K for fiscal year ended August 28, 2009
Filed November 9, 2009
File No. 0-51771**

Dear Mr. MacKenzie:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief