



DIVISION OF  
CORPORATION FINANCE

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

January 23, 2014

Via E-mail

Neil Gaydon  
President and Chief Executive Officer  
SMART Technologies Inc.  
3636 Research Road N.W.  
Calgary, Alberta T2L 1Y1  
Canada

**Re: SMART Technologies Inc.  
Form 20-F for the Fiscal Year Ended March 31, 2013  
Filed June 27, 2013  
File No. 1-34798**

Dear Mr. Gaydon:

We refer you to our comment letter dated December 19, 2013, regarding business contacts with Cuba, Sudan, and Syria. We have completed our review of this subject matter. 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 filing 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 filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Barbara Jacobs  
Assistant Director  
Division of Corporation Finance