



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

July 19, 2007

Ms. Margaret K. Dorman  
Senior Vice President, Chief Financial Officer and Treasurer  
Smith International, Inc.  
411 North Sam Houston Parkway, Suite 600  
Houston, Texas 77060

**Re: Smith International, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**Filed March 1, 2007**  
**File No. 001-8514**

Dear Ms. Dorman:

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

Sincerely,

April Sifford  
Branch Chief