



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

Mail Stop 6010

April 7, 2008

Via Facsimile and U.S. Mail

Mr. Wayne A. Case  
Chief Executive Officer  
Schmitt Industries, Inc.  
2765 NW Nicolai Street  
Portland, OR 97210-1818

**Re: Schmitt Industries, Inc.**  
**Form 10-K for the fiscal year ended May 31, 2007**  
**Filed July 31, 2007**  
**File No. 0-23996**

Dear Mr. Case:

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  
Branch Chief