



DIVISION OF  
CORPORATION FINANCE

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

March 9, 2011

Mr. Jeffrey T. Siegal  
Chief Financial Officer  
Schmitt Industries, Inc.  
2765 NW Nicolai Street  
Portland, Oregon 97210-1818

**Re: Schmitt Industries, Inc.**  
**Form 10-K for the Year Ended May 31, 2010**  
**Filed July 30, 2010**  
**File No. 000-23996**

Dear Mr. Siegal:

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