



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