Mail Stop 4561

May 27, 2009

John E. Caldwell, President and Chief Executive Officer SMTC Corporation 635 Hood Road Markham, Ontario CANADA L3R 4N6

Re: SMTC Corporation

Revised Preliminary Proxy Statement on Schedule 14A

Filed May 26, 2009 File No. 000-31041

Dear Mr. Caldwell:

We have completed our review of your revised filing and response letter, and have no further comments at this time on the specific issues raised.

Sincerely,

Katherine Wray Staff Attorney

cc: <u>Via Facsimile (617) 235-0783</u> Stephanie D. Miller Ropes & Gray LLP