



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

Mail Stop 6010

June 16, 2008

Mr. Jeffrey Cote
Chief Financial Officer
Sensata Technologies B.V.
c/o Sensata Technologies, Inc.
529 Pleasant Street
Attleboro, MA 02703

Re: Sensata Technologies B.V.
Form 10-K for the fiscal year ended December 31, 2007
Filed February 19, 2008
File No. 333-139739

Dear Mr. Cote:

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
Accounting Branch Chief