



DIVISION OF
CORPORATION FINANCE

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

December 16, 2010

Ms. Kathleen S. Dvorak, Chief Financial Officer
Richardson Electronics, Ltd.
40W267 Keslinger Road, P.O. Box 393
LaFox, Illinois 60147-0393

Re: Richardson Electronics, Ltd.
Form 10-K for the Fiscal Year Ended May 29, 2010
Filed July 22, 2010
File No. 0-12906

Dear Ms. Dvorak:

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