



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

March 17, 2009

Mr. Jeffrey D. Gash
Executive Vice President-Finance and Secretary and
Principal Financial and Accounting Officer
145 Oser Avenue,
Hauppauge, New York 11788

RE: **Jaco Electronics, Inc.**
Form 10-K for the fiscal year ended June 30, 2008
Filed September 29, 2008
File No. 0-234664

Dear Mr. Gash:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Angela J. Crane
Accounting Branch Chief