



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

August 13, 2009

VIA U.S. MAIL

Mr. Kurt Freudenberg
Executive Vice President and Chief Financial Officer
Nu Horizons Electronics Corporation
70 Maxess Road
Melville, New York 11747

Re: Nu Horizons Electronics Corporation
Form 10-K for the year ended February 28, 2009
Filed April 29, 2009
File No. 001-08798

Dear Mr. Freudenberg:

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

Sincerely,

Jeff Jaramillo
Accounting Branch Chief