



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

September 16, 2009

Via U S Mail and FAX [ (201) 432-9542 ]

Daniel Bernstein  
President and Chief Executive Officer  
Bel Fuse, Inc.  
206 Van Vorst Street  
Jersey City, New Jersey 07302

**Re: Bel Fuse, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2008**  
**Filed on March 13, 2009**  
**File No. 0-11676**

Dear Mr. Bernstein:

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

Sincerely,

Brian Cascio  
Accounting Branch Chief