



DIVISION OF
CORPORATION FINANCE

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

June 11, 2020

Daniel Bernstein
President, Chief Executive Officer and Director
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, 2019
Filed March 25, 2020
File No. 001-11676

Dear Mr. Bernstein:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Manufacturing