



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

March 5, 2009

Victor H. M. Ting
Chief Financial Officer and Vice President
Trio-Tech International
16139 Wyandotte Street
Van Nuys, California 91406

Re: Trio-Tech International
Form 10-K for fiscal year ended June 30, 2008
File No. 1-14523

Dear Mr. Ting:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief