



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

December 1, 2009

Koo Ming Kown  
Chief Financial Officer  
Nam Tai Electronics, Inc.  
Unit A, 17<sup>th</sup> Floor, Edificio Comercial Rodrigues  
599 da Avenida da Praia Grande  
Macao

**Re: Nam Tai Electronics, Inc.**  
**Form 20-F for Fiscal Year Ended December 31, 2008**  
**Filed March 13, 2000**  
**File 001-31583**

Dear Mr. Ming Kown:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Jeffrey Jaramillo  
Accounting Branch Chief