



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

June 11, 2010

VIA U.S. MAIL

Albert So
Chief Financial Officer and Secretary
Bonso Electronics International Inc.
Unit 1915-1916, 19/F, Delta House
3 On Yiu Street, Shek Mun,
Shatin, Hong Kong

**Re: Bonso Electronics International, Inc.
Form 20-F for the fiscal year ended March 31, 2009
Filed September 30, 2009
File No. 000-17601**

Dear Mr. So:

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

Sincerely,

Brian R. Cascio
Accounting Branch Chief