



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