

Mail Stop 4561

April 13, 2010

Cary T. Fu  
Chief Executive Officer  
Benchmark Electronics, Inc.  
3000 Technology Drive  
Angleton, Texas 77515

**Re: Benchmark Electronics, Inc.**  
**Form 10-K for the year ended December 31, 2009**  
**Filed March 1, 2010**  
**File No. 001-10560**

Dear Cary T. Fu:

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

Sincerely,

Patrick Gilmore  
Accounting Branch Chief