



DIVISION OF  
CORPORATION FINANCE

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

October 23, 2013

Via E-mail

Gayla J. Delly  
Chief Executive Officer  
Benchmark Electronics, Inc.  
300 Technology Drive  
Angleton, Texas 77515

**Re: Benchmark Electronics, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2012  
Filed February 28, 2013  
Form 10-Q for the Quarterly Period Ended June 30, 2013  
Filed August 7, 2013  
File No. 001-10560**

Dear Ms. Delly:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Patrick Gilmore

Patrick Gilmore  
Accounting Branch Chief