



DIVISION OF
CORPORATION FINANCE

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

March 21, 2011

Via E-mail

Linda K. Frauendorfer
Chief Financial Officer
SigmaTron International, Inc.
2201 Landmeier Road
Elk Grove Village, IL 60007

Re: SigmaTron International, Inc.
Form 10-K for the Fiscal Year Ended April 30, 2010
Filed July 16, 2010
Form 10-Q for the Quarterly Period Ended October 31, 2010
Filed December 14, 2010
Forms 8-K Filed July 13, 2010 and December 13, 2010
File No. 000-23248

Dear Ms. Frauendorfer:

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,

/s/ Kathleen Collins

Kathleen Collins
Accounting Branch Chief