



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

February 24, 2009

Mr. Anthony W. Boor
Chief Financial Officer
Brightpoint, Inc.
7635 Interactive Way
Suite 200
Indianapolis, IN 46278

Re: Brightpoint, Inc.
Form 10-K for year ended December 31, 2007
Filed February 29, 2008
File No. 001-12845

Dear Mr. Boor:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Brian R. Cascio
Accounting Branch Chief