



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

May 5, 2008

Mr. Stewart Wang
Chief Executive Officer
Taitron Components Incorporated
28040 West Harrison Parkway
Valencia, CA 91355

Re: Taitron Components Incorporated
Form 10-KSB for the Year Ended December 31, 2007
File No. 000-25844

Dear Mr. Wang:

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

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief