



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

March 17, 2010

via U.S. mail and facsimile

Betty Lam, Chief Financial Officer,
Deswell Industries, Inc.
17B, Edificio Comercial Rodrigues,
599 Avenida da Praia Grande, Macao
Special Administrative Region, PRC

**RE: Deswell Industries, Inc.
Form 20-F for the Fiscal Year Ended March 31, 2009
Filed August 14, 2009
File No. 001-33900**

Dear Ms. Lam:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien
Accounting Branch Chief