



DIVISION OF  
CORPORATION FINANCE

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

February 22, 2011

Mr. Drew A. Moyer  
Chief Financial Officer  
Pulse Electronics Corporation  
1210 Northbrook Drive, Suite 470  
Trevose, PA 19053

**Re: Pulse Electronics Corporation  
Form 10-K for the Fiscal Year Ended December 25, 2009  
Filed February 24, 2010  
File No. 001-05375**

Dear Mr. Moyer:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief