



DIVISION OF
CORPORATION FINANCE

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

December 16, 2010

Via Facsimile and U.S. Mail

Mr. Kyle Badger
Executive Vice President,
General Counsel and Secretary
Richardson Electronics, Ltd.
40W267 Keslinger Road, P.O. Box 393
LaFox, Illinois 60147-0393

**Re: Richardson Electronics, Ltd.
Preliminary Proxy Statement on Schedule 14A
Filed October 20, 2010
File No. 0-12906**

Dear Mr. Badger:

We have completed our limited review of your filing and have no further comments at this time. If you have any questions, please contact Tom Jones at 202-551-3602.

Sincerely,

Russell Mancuso
Branch Chief