

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

DIVISION OF CORPORATION FINANCE

December 16, 2010

Ms. Kathleen S. Dvorak, Chief Financial Officer Richardson Electronics, Ltd. 40W267 Keslinger Road, P.O. Box 393 LaFox, Illinois 60147-0393

> Re: Richardson Electronics, Ltd. Form 10-K for the Fiscal Year Ended May 29, 2010 Filed July 22, 2010 File No. 0-12906

Dear Ms. Dvorak:

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