

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

Mail Stop 3030

March 17, 2009

Mr. Jeffrey D. Gash Executive Vice President-Finance and Secretary and Principal Financial and Accounting Officer 145 Oser Avenue, Hauppauge, New York 11788

> RE: Jaco Electronics, Inc. Form 10-K for the fiscal year ended June 30, 2008 Filed September 29, 2008 File No. 0-234664

Dear Mr. Gash:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Angela J. Crane Accounting Branch Chief