



DIVISION OF  
CORPORATION FINANCE

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

June 22, 2020

Daniel Bernstein  
President and Chief Executive Officer  
Bel Fuse Inc.  
206 Van Vorst Street  
Jersey City, New Jersey 07302

**Re: Bel Fuse Inc.**  
**Registration Statement on Form S-3**  
**File No. 333-239189**  
**Filed June 15, 2020**

Dear Mr. Bernstein:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Thomas Jones at 202-551-3602 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Peter H. Ehrenberg, Esq.