



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

March 5, 2009

Victor H. M. Ting  
Chief Financial Officer and Vice President  
Trio-Tech International  
16139 Wyandotte Street  
Van Nuys, California 91406

**Re: Trio-Tech International**  
**Form 10-K for fiscal year ended June 30, 2008**  
**File No. 1-14523**

Dear Mr. Ting:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief