



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

May 5, 2008

Mr. Stewart Wang  
Chief Executive Officer  
Taitron Components Incorporated  
28040 West Harrison Parkway  
Valencia, CA 91355

**Re: Taitron Components Incorporated**  
**Form 10-KSB for the Year Ended December 31, 2007**  
**File No. 000-25844**

Dear Mr. Wang:

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