

June 7, 2023

## VIA EDGAR

United States Securities and Exchange Commission Division of Corporation Finance 100 F Street, N.E. Washington, D.C. 20549

Attention: Jenny O'Shanick

Re: Bel Fuse Inc. Registration Statement on Form S-3 Filed on May 10, 2023 File No. 333-271817

> Acceleration Request Requested Date: June 9, 2023 Requested Time: 9:00 a.m., Eastern Time

Ladies and Gentlemen:

In connection with the above-captioned Registration Statement (the "<u>Registration Statement</u>"), and pursuant to Rule 461 under the Securities Act of 1933, as amended (the "<u>Act</u>"), Bel Fuse Inc. (the "<u>Company</u>") hereby requests that the above-mentioned Registration Statement be declared effective by the Securities and Exchange Commission (the "<u>Commission</u>") at 9:00 a.m., Eastern Time, on June 9, 2023, or as soon thereafter as practicable.

Please call Lloyd Jeglikowski of Lowenstein Sandler LLP at 973-597-6320 to confirm the effectiveness of the Registration Statement or with any questions that you may have.

Very truly yours,

BEL FUSE INC.

By:<u>/s/ Lynn Hutkin</u>

Name: Lynn Hutkin Title: Vice President of Financial Reporting & Investor Relations