



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

Mail Stop 6010

September 13, 2007

Mr. Paul E. Ross  
Senior Vice President of Finance and Chief Financial Officer  
Meade Instruments Corp.  
6001 Oak Canyon  
Irvine, California 92618

RE: **Meade Instruments Corp**  
**Form 10-K for the fiscal year ended February 28, 2007**  
**Filed June 1, 2007**  
**File No. 0-22183**

Dear Mr. Ross:

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