



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

April 15, 2009

VIA U.S. MAIL

Paul E. Ross  
Chief Financial Officer  
Meade Instruments Corp.  
6001 Oak Canyon  
Irvine, California 92618

**Re: Meade Instruments Corp.  
Form 10-K for the year ended February 29, 2008  
Filed June 13, 2008  
File No. 000-22183**

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 Crane  
Branch Chief