



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