



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

Mail Stop 3030

March 18, 2010

Via U.S. Mail

Mr. Gerald R. Dinkel
Chief Executive Officer
White Electronic Designs Corporation
3601 E. University Drive
Phoenix, AZ 85034

**RE: White Electronic Designs Corporation
Form 10-K for fiscal year ended September 30, 2009
Filed December 11, 2009
File No. 0-04817**

Dear Mr. Dinkel:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin Vaughn
Accounting Branch Chief