

Mail Stop 4561

January 29, 2010

David Keaveney
President
Meiguo Acquisition Corp.
28248 North Tatum Blvd., Suite B-1-434
Cave Creek, Arizona 85331

**Re: Meiguo Acquisition Corp.
Amendment No. 1 to Registration Statement on Form 10
Filed January 14, 2010
File No. 000-53807**

Dear Mr. Keaveney:

We have completed our review of the above-referenced filing and have no further comments at this time.

Sincerely,

Barbara C. Jacobs
Assistant Director

cc: Via facsimile to: (210) 579-1775
David E. Wise, Esq.