

Mail Stop 6010

February 8, 2007

Mr. Douglas A. Koman  
Chief Financial Officer  
Methode Electronics, Inc.  
7401 West Wilson Avenue  
Chicago, Illinois

RE: **Methode Electronics, Inc.**  
**Form 10-K for the fiscal year ended April 30, 2006**  
**Filed July 13, 2006**  
**File No. 0-02816**

Dear Mr. Koman:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant