



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

January 26, 2010

Douglas A. Koman
Chief Financial Officer
Methode Electronics, Inc
7401 West Wilson Avenue
Harwood Heights, IL 60706

Re: Methode Electronics, Inc.
Form 10-K for the Fiscal-Year ended May 2, 2009
Filed July 7, 2009
File No. 001-33731

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,

Jeff Jaramillo
Accounting Branch Chief