



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

January 26, 2010

Via U.S. Mail

Mr. Richard Gold
Chief Executive Officer
CalAmp Corp.
1401 N. Rice Avenue
Oxnard, CA 93030

**RE: CalAmp Corp.
Form 10-K for the Year ended February 28, 2009
Filed May 12, 2009**

**Schedule DEF14A
Filed June 24, 2009**

File No. 000-12182

Dear Mr. Gold:

We have reviewed your filing and have the following material comments as identified below. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation.

In some comments we have asked you to provide us with additional information so we may better understand your disclosure. Please do so within the time frame set forth below. You should comply with the remaining comments in future filings, as applicable. Please confirm in writing that you will do so and also explain to us how you intend to comply. Please understand that after our review of all of your responses, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Information As Expected To Be Included In 2008 Proxy Statement

Executive Compensation and Related Information, page 11
Compensation Discussion and Analysis
Short-Term Incentive Compensation Plan, page 14

1. In future filings, please identify all the “business goals,” quantitative or qualitative, that formed the basis for your short-term incentive awards. See Item 402(p)(5) of Regulation S-K.
2. We note your disclosure that the size of an initial stock option grant is based upon the position, responsibilities and expected contribution of the individual, with subsequent grants also taking into account the individual’s performance and potential contributions. In future filings, please clarify the specific factors used in each case for your named executive officers.

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Please respond to these comments within 10 business days or tell us when you will provide us with a response. Please furnish a letter that keys your responses to our comments and provides any requested information. Detailed letters greatly facilitate our review. Please file your letter over EDGAR. Please understand that we may have additional comments after reviewing your responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings reviewed by the staff to be certain that they have provided all information investors require for an informed decision. Since the company and its management are in possession of all facts relating to a company’s disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comment, please provide, in writing, a statement from the company acknowledging that

- the company is responsible for the adequacy and accuracy of the disclosure in the filings;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filings; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

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In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filings or in response to our comments on your filings.

You may contact John Zitko, Staff Attorney, at (202) 551-3399 or me at (202) 551-3810 with any questions.

Sincerely,

Larry Spigel
Assistant Director