



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

April 7, 2009

VIA U.S. MAIL

Mr. C. Brett Burford
Chief Financial Officer
Craftmade International, Inc.
650 South Royal Lane, Suite 100
Coppell, TX 75019

RE: Craftmade International, Inc.
Form 10-K for the Fiscal Year Ended June 30, 2008
Filed on September 26, 2008
File No. 000-26667

Dear Mr. Burford:

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

Sincerely,

Brian Cascio
Accounting Branch Chief