

Mail Stop 6010

January 9, 2007

Mr. Mark R. Hollinger
Chief Executive Officer
Merix Corporation
1521 Poplar Lane
Forest Grove, Oregon 97116

RE: **Merix Corporation**
 Form 10-K for the fiscal year ended May 27, 2006
 Filed August 24, 2006
 File No. 0-23818

Dear Mr. Hollinger:

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