



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

Mail Stop 4561

December 28, 2009

Michael D. Burger
Chief Executive Officer
Merix Corporation
15725 SW Greystone Ct., Suite 200
Beaverton, OR 97006

Re: Merix Corporation
Form 10-K for the Fiscal Year Ended May 30, 2009
Filed on July 30, 2009
File No. 001-33752

Dear Mr. Burger:

We have completed our review of your filing and have no further comments at this time on the specific issues raised.

Sincerely,

Mark P. Shuman
Branch Chief - Legal