



DIVISION OF  
CORPORATION FINANCE

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

October 7, 2010

In Beom Park  
Chief Executive Officer  
Meridian Co., Ltd.  
The Republic of Korea  
4F, 196-35, Anyang-Dong,  
Manan-Gu, Anyang-Si,  
Gyeonggi-Do, Korea 430-857

**Re: Meridian Co., Ltd.**  
**Form 20-F for the Fiscal Year Ended December 31, 2009**  
**Filed August 16, 2010**  
**File No. 000-32359**

In Beom Park:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeff Jaramillo  
Accounting Branch Chief