

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

Mail Stop 3030

March 18, 2010

Via U.S. Mail

Mr. Gerald R. Dinkel Chief Executive Officer White Electronic Designs Corporation 3601 E. University Drive Phoenix, AZ 85034

RE: White Electronic Designs Corporation

Form 10-K for fiscal year ended September 30, 2009

Filed December 11, 2009

File No. 0-04817

Dear Mr. Dinkel:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin Vaughn Accounting Branch Chief