

Mail Stop 6010

February 8, 2007

Mr. Douglas A. Koman
Chief Financial Officer
Methode Electronics, Inc.
7401 West Wilson Avenue
Chicago, Illinois

RE: **Methode Electronics, Inc.**
Form 10-K for the fiscal year ended April 30, 2006
Filed July 13, 2006
File No. 0-02816

Dear Mr. Koman:

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