

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

Mail Stop 3030

January 26, 2010

Douglas A. Koman Chief Financial Officer Methode Electronics, Inc 7401 West Wilson Avenue Harwood Heights, IL 60706

Re: Methode Electronics, Inc.

Form 10-K for the Fiscal-Year ended May 2, 2009

Filed July 7, 2009 File No. 001-33731

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,

Jeff Jaramillo Accounting Branch Chief