

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

March 10, 2011

Mr. Douglas A. Koman Chief Financial Officer Methode Electronics, Inc. 7401 West Wilson Avenue Chicago, Illinois 60706-4548

**Re:** Methode Electronics, Inc

Form 10-K for the fiscal year ended May 1, 2010

File No. 001-33731

Dear Mr. Koman:

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

Sincerely,

Jeff Jaramillo Accounting Branch Chief