



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

September 4, 2007

Ms. Angela Chen  
Chief Financial Officer  
Pericom Semiconductor Corporation  
3545 North First Street  
San Jose, California 95134

**RE: Pericom Semiconductor Corporation  
Form 8-K filed August 8, 2007  
File No. 0-27026**

Dear Ms. Chen:

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

Sincerely,

Kevin L. Vaughn  
Branch Chief