

Mail Stop 3561

December 7, 2007

By U.S. Mail and facsimile to (512) 428-1666

Necip Sayiner
Chief Executive Officer,
President and Director
Silicon Laboratories Inc.
400 West Cesar Chavez
Austin, Texas 78701

**Re: Silicon Laboratories Inc.
Definitive 14A
Filed March 14, 2007
File No. 000-29823**

Dear Sayiner:

We have reviewed your response letter dated October 23, 2007 and have the following comments. Please respond to our comments by December 21, 2007 or tell us by that time when you will provide us with a response. If the comments request revised disclosure in future filings, please confirm in writing that you will comply with the comments in your future filings and also explain to us how you intend to comply. We welcome any questions you may have about our comments or any other aspect of our review.

1. While we note your detailed response to our comments, please confirm that you will provide the additional and/or enhanced information included in your responses in your future filings.
2. We note your response to our prior comment 5. Please provide us with a more detailed analysis of how disclosure of each target would result in competitive harm. For example, but without limitation, tell us specifically how disclosure of adjusted operating income, corporate revenue and gross margin for a past fiscal year would furnish the company's current and potential competitors with forecast, business planning and other financial information. How are competitors able to derive such information from the company's targets? Why would a past year's targets necessarily be predictive of your strategic plans in future years given the varying levels of

Necip Sayiner
Silicon Laboratories Inc.
December 7, 2007
Page 2

difficulty for achievement of targets that the compensation committee could set from one year to the next or given that, as indicated in the first paragraph of your response to our prior comment 5, actual bonuses have been less than target in three of the past six years?

Please contact me at (202) 551-3315 with any questions.

Sincerely,

Hanna T. Teshome
Special Counsel