



DIVISION OF
CORPORATION FINANCE

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

October 7, 2010

Necip Sayiner
Chief Executive Officer
Silicon Laboratories Inc.
400 West Cesar Chavez
Austin, TX 78701

**Re: Silicon Laboratories Inc.
Form 10-K for the Year Ended January 2, 2010
Filed February 10, 2010
File No. 000-29823**

Dear Mr. Sayiner:

We have limited our review of your filing to those issues we have addressed in our comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

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1. We will continue to evaluate your response to prior comment 2 after you:
 - Tell us what the targets including actual revenue and gross margin were for 2009;
 - Tell us how you have complied with Instruction 4 to Item 402(b) of Regulation S-K, namely your discussion of how difficult it will be for the executive or how likely it will be for the registrant to achieve the undisclosed target levels; and
 - Provide us your analysis of how the arguments you make about competitive harm in the last two sentences of the first paragraph of your response demonstrates that

you are in a position that differs from any other company that does disclose its targets.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please contact Joseph McCann, Staff Attorney, at (202) 551-6262, or Jay Mumford, Senior Attorney, at (202) 551-3637 if you have questions on the comments.

Sincerely,

Russell Mancuso
Branch Chief

cc: Nester Ho, Esq. – General Counsel