



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

March 9, 2010

Linda C. Heller  
Chief Financial Officer  
Power-One, Inc.  
740 Calle Plana  
Camarillo, California 93012

**Re: Power-One, Inc.**  
**Form 10-K for the fiscal year ended December 28, 2008**  
**Filed March 13, 2009**  
**File No. 000-29454**

Dear Ms. Heller:

We have completed our review of your Form 10-K for the fiscal year ended December 28, 2008 and related filings and have no further comments at this time.

Sincerely,

Jay Mumford  
Senior Attorney