

Mail Stop 4561
Via Fax (630) 372-8077

December 15, 2008

John Schoen
Chief Financial Officer
PCTEL, Inc.
471 Brighton Drive
Bloomington, IL 60108

Re: PCTEL, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2007
Filed on March 21, 2008
Definitive Proxy Statement on Schedule 14A
Filed on April 28, 2008
Forms 8-K filed on February 19, 2008 and April 24, 2008
File No. 000-27115

Dear Mr. Schoen:

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

Sincerely,

Kathleen Collins
Accounting Branch Chief