

Mail Stop 6010

September 10, 2008

VIA U.S. MAIL

Mr. Perry Kou  
Chief Financial Officer  
O2Micro International Limited  
Grand Pavilion Commercial Centre  
West Bay Road  
P.O. Box 32331  
Grand Cayman KYI-1209, Cayman Islands

**Re: O2Micro International Limited  
Form 20-F for the year ended December 31, 2007  
Filed June 25, 2008**

Dear Mr. Kuo:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Angela Crane  
Accounting Branch Chief