



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

Mail Stop 3030

September 21, 2010

Mr. Jonathan A. Kennedy
Chief Financial Officer
Intersil Corporation
1001 Murphy Ranch Road, Suite 1
Milpitas, California 95035

RE: **Intersil Corporation**
Form 10-K for the fiscal year ended January 1, 2010
Filed March 2, 2010
File No. 000-29617

Dear Mr. Kennedy:

We have completed our review of your Form 10-K and related filings and do not have any further comments at this time.

Sincerely,

Jeffrey Jaramillo
Accounting Branch Chief