



DIVISION OF
CORPORATION FINANCE
Mail Stop 3030

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

November 12, 2009

Mr. Brian R. McDonald
Chief Financial Officer
Advanced Analogic Technologies Incorporated
3230 Scott Boulevard
Santa Clara, CA 95054

**Re: Advanced Analogic Technologies Incorporated
 Form 10-K for Fiscal Year Ended December 31, 2008
 Filed February 26, 2008
 File No. 000-51349**

Dear Mr. McDonald:

We have completed our review of your Form 10-K for the fiscal year ended December 31, 2008 and do not, at this time, have any further comments.

Sincerely,

Brian Cascio
Accounting Branch Chief