

Mail Stop 6010

February 28, 2007

Mr. Jeffrey A. Kupp  
Chief Financial Officer  
Microtune, Inc.  
2201 10<sup>th</sup> Street  
Plano, Texas 75074

RE:   **Microtune, Inc.**  
      **Form 10-K for the fiscal year ended December 31, 2005**  
      **Filed March 3, 2006**  
      **File No. 000-31029-40**  
      **Form 10-Q for the quarter ended September 30, 2006**  
      **Filed January 22, 2007**

Dear Mr. Kupp:

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

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant