



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

February 1, 2010

VIA U.S. MAIL

Mr. James A. Fontaine  
Chief Executive Officer and President  
Microtune, Inc.  
2201 10<sup>th</sup> Street  
Plano, Texas 75074

**Re: Microtune, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed February 20, 2009**  
**File No. 000-31029**

Dear Mr. Fontaine:

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

Sincerely,

Jeff Jaramillo  
Accounting Branch Chief