

Mail Stop 6010

October 20, 2006

Mr. C. Richard Neely Jr.  
Chief Financial Officer  
Monolithic Power Systems, Inc.  
983 University Avenue, Building A  
Los Gatos, CA 95032

**Re: Monolithic Power Systems, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2005  
Filed March 28, 2006  
Form 10-Q for Fiscal Quarter Ended June 30, 2006  
File No. 000-51026**

Dear Mr. Neely:

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

