



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

December 18, 2008

Mr. C. Richard Neely Jr.  
Chief Financial Officer  
Monolithic Power Systems, Inc.  
6409 Guadalupe Mines Road  
San Jose, CA 95120

RE: **Monolithic Power Systems, Inc.**  
**Form 10-K/A Amendment No. 1**  
**for the fiscal year ended December 31, 2007**  
**Filed May 12, 2008**  
**Form 10-Q for the quarterly period ended September 30, 2008**  
**Filed October 23, 2008**  
**File No. 0-51026**

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,

Angela J. Crane  
Accounting Branch Chief