



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

February 26, 2009

VIA U.S. MAIL

Mr. Alan Campbell
Chief Financial Officer
Freescale Semiconductor Holdings I, Ltd.
6501 William Cannon Drive West
Austin, TX 78735

**RE: Freescale Semiconductor Holdings I, Ltd.
Form 10-K for the year ended December 31, 2007
Filed March 13, 2008
File No. 333-141128-05**

Dear Mr. Campbell:

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

Sincerely,

Brian Cascio
Accounting Branch Chief