



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

Mail Stop 3030

November 6, 2009

Via U.S. Mail

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

**Re: Freescale Semiconductor Holdings I, Ltd
Freescale Semiconductor, Inc.
Form 10-K for the Year Ended December 31, 2008
Filed February 6, 2009
File No. 333-141128-05 and 001-32241**

Dear Mr. Campbell:

We have completed our review of your Forms 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief