



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

Mail Stop 3030

May 13, 2010

Via U.S. Mail

Mr. Kirk K. Mandy
Chief Executive Officer
Zarlink Semiconductor Inc.
400 March Road
Ottawa, Ontario, Canada K2K 3H4

**Re: Zarlink Semiconductor Inc.
Form 20-F for fiscal year ended March 27, 2009
Filed June 4, 2009
File No. 1-08139**

Dear Mr. Mandy:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief