



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

Mail Stop 3030

September 29, 2009

Via U.S. Mail

Mr. Donald W. Palette  
Chief Financial Officer  
Skyworks Solutions, Inc.  
20 Sylvan Road  
Woburn, Massachusetts 01801

**Re: Skyworks Solutions, Inc.  
Form 10-K for the Fiscal Year Ended October 3, 2008  
File No. 001-05560**

Dear Mr. Palette:

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

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief