

Mail Stop 6010

December 18, 2006

Ronald W. Guire
Chief Financial Officer
Exar Corporation
48720 Kato Road
Fremont, CA 94538

Re: Exar Corporation
Form 10-K for the Fiscal Year Ended March 31, 2006
Filed June 12, 2006
File No. 000-14225

Dear Mr. Guire:

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

Sincerely,

Martin James
Senior Assistant Chief Accountant