



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

June 23, 2009

Via U S Mail and FAX [(408) 943-6822]

Mr. T. J. Rodgers  
President and Chief Executive Officer  
Cypress Semiconductor Corporation  
198 Champion Court  
San Jose, California 95134

**Re: Cypress Semiconductor Corporation**  
**Form 10-K for the fiscal year ended December 31, 2008**  
**Filed on February 26, 2009**  
**File No. 001-10079**

Dear Mr. Rodgers:

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