



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

March 10, 2009

Kevin J. Berry  
Chief Financial Officer  
California Micro Devices Corporation  
490 N. McCarthy Boulevard #100  
Milpitas, California 95035

**Re: California Micro Devices Corporation**  
**Form 10-K for the fiscal year ending March 31, 2008**  
**Filed June 11, 2008**  
**File No. 0-15449**

Dear Mr. Berry:

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