



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

July 17, 2008

Steve Sanghi  
President  
Microchip Technology Inc.  
2355 W. Chandler Blvd  
Chandler, AZ 85224

**Re: Microchip Technology Inc.**  
**Form 10-K for the Fiscal-Year ended March 31, 2007**  
**Filed May 25, 2007**  
**Form 10-K for the Fiscal-Year ended March 31, 2008**  
**Filed May 28, 2008**  
**File No. 000-21184**

Dear Mr. Sanghi:

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

Sincerely,

Angela Crane  
Branch Chief