



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

January 20, 2010

Bill Roeschlein
Chief Financial Officer
Power Integrations, Inc.
5245 Hellyer Avenue
San Jose, CA 95138

Re: Power Integrations, Inc.
Form 10-K for the year ended December 31, 2008
Filed March 2, 2009
File No. 0-23441

Dear Mr. Roeschlein:

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