



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

February 4, 2008

Richard D. Crowley, Jr.
Chief Financial Officer
Micrel Incorporated
2180 Fortune Drive
San Jose, CA 95131

Re: Micrel Incorporated
Form 10-K for the Fiscal-Year ended December 31, 2006
Filed February 28, 2007
File No. 000-25236

Dear Mr. Crowley:

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