



DIVISION OF  
CORPORATION FINANCE

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

July 20, 2010

Mr. Clyde R. Wallin  
Chief Financial Officer  
Micrel, Incorporated  
2180 Fortune Drive  
San Jose, California 95131

RE: **Micrel, Incorporated**  
**Form 10-K for the fiscal year ended December 31, 2009**  
**Filed March 5, 2010**  
**File No. 001-34020**

Dear Mr. Wallin:

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

Sincerely,

Jeffrey Jaramillo  
Accounting Branch Chief