

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

Mail Stop 3030

September 29, 2009

Via U.S. Mail

Mr. Donald W. Palette Chief Financial Officer Skyworks Solutions, Inc. 20 Sylvan Road Woburn, Massachusetts 01801

Re: Skyworks Solutions, Inc.

Form 10-K for the Fiscal Year Ended October 3, 2008

File No. 001-05560

Dear Mr. Palette:

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