

Mail Stop 6010

March 30, 2006

Mr. David J. Aldrich
Chief Executive Officer
Skyworks Solutions, Inc.
20 Sylvan Road
Woburn, MA 01801

Re: Skyworks Solutions, Inc.
Form 10-K for the year ended September 30, 2005
Filed December 14, 2005
File No. 1-05560

Dear Mr. Aldrich:

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

Sincerely,

Martin F. James
Senior Assistant Chief Accountant