

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

Mail Stop 6010

September 4, 2007

Ms. Angela Chen Chief Financial Officer Pericom Semiconductor Corporation 3545 North First Street San Jose, California 95134

**RE:** Pericom Semiconductor Corporation

Form 8-K filed August 8, 2007

File No. 0-27026

Dear Ms. Chen:

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 Branch Chief