



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

February 25, 2009

Pedro P. Rodriguez  
Chief Executive Officer and President  
Exar Corporation  
48720 Kato Road  
Fremont, California 94538

**Re: Exar Corporation  
Form 10-K for Fiscal Year Ended March 30, 2008  
Filed June 13, 2008  
File 0-14225**

Dear Mr. Rodriguez:

We have completed our limited review of your Annual Report on Form 10-K and have no further comments at this time. If you have any questions please contact Ruairi Regan at (202) 551-3269.

Sincerely,

Tim Buchmiller  
Senior Attorney