



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

March 10, 2009

Kevin J. Berry
Chief Financial Officer
California Micro Devices Corporation
490 N. McCarthy Boulevard #100
Milpitas, California 95035

**Re: California Micro Devices Corporation
Form 10-K for the fiscal year ending March 31, 2008
Filed June 11, 2008
File No. 0-15449**

Dear Mr. Berry:

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

Sincerely,

Brian Cascio
Accounting Branch Chief