



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

July 7, 2009

Mr. James Boyd
Chief Financial Officer
Silicon Storage Technology, Inc.
1171 Sonora Court
Sunnyvale, California 94086

**Re: Silicon Storage Technology, Inc.
Form 10-K for the year ended December 31, 2008
File No. 0-26944**

Dear Mr. Boyd:

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