



DIVISION OF  
CORPORATION FINANCE

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

January 7, 2011

Mr. Steve Buhaly  
Chief Financial Officer  
Triquint Semiconductor, Inc.  
2300 N.E. Brookwood Parkway  
Hillsboro, Oregon 97124

**Re: Triquint Semiconductor, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Filed February 26, 2010  
File No. 000-22660**

Dear Mr. Buhaly:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief