



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

November 7, 2008

Joseph S. Durko
Vice President, Corporate Controller and
Chief Accounting Officer
Standard Microsystems Corporation
80 Arkay Drive
Hauppauge, New York 11788-3728

**Re: Standard Microsystems Corporation
Form 10-K for the fiscal year ended February 29, 2008
File No. 0-07422**

Dear Mr. Durko:

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