



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

January 8, 2009

Via U S Mail and FAX [(908) 412-5989]

Thomas C. Shields  
Executive Vice President and Chief Financial Officer  
Anadigics, Inc.  
141 Mt. Bethel Road  
Warren, New Jersey 07059

**Re: Anadigics, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2007**  
**File No. 0-25662**

Dear Mr. Shields:

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