

Mail Stop 6010

January 11, 2006

Mr. Necip Sayiner
Chief Executive Officer and President
Silicon Laboratories, Inc.
4635 Boston Lane
Austin, TX 78735

Re: Silicon Laboratories, Inc.
Form 10-K for the Fiscal Year Ended January 1, 2005
Form 10-K/A for the Fiscal Year Ended January 1, 2005
Forms 10-Q for the Fiscal Quarters April 2, 2005, July 2, 2005 and
October 1, 2005
File No. 000-29823

Dear Mr. Sayiner:

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

Sincerely,

Martin F. James
Senior Assistant Chief

Accountant
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Mr. Necip Sayiner
Silicon Laboratories, Inc.
December 22, 2005
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