

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

Mail Stop 6010

September 17, 2007

Mr. Scott Milligan Senior Vice President of Finance and Chief Financial Officer Zarlink Semiconductor Inc. 400 March Road Ottawa, Ontario, Canada, K2K 3H4

> RE: Zarlink Semiconductor Inc. Form 20-F for the fiscal year ended March 30, 2007 File No. 1-8139

Dear Mr. Milligan:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Martin F. James Senior Assistant Chief Accountant