



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

July 24, 2008

Ronald Foster
Chief Financial Officer
Micron Technology, Inc.
8000 S. Federal Way
Boise, ID 83716-9632

Re: Micron Technology, Inc.
Form 10-K for the Fiscal-Year ended August 30, 2007
Filed October 26, 2007
File No. 001-10658

Dear Mr. Foster:

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

Sincerely,

Angela Crane
Branch Chief