

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

Mail Stop 6010

December 14, 2007

Mr. Donald Colvin Executive Vice President and Chief Financial Officer On Semiconductor Corporation 5005 E. McDowell Road Phoenix, Arizona 85008

**Re:** On Semiconductor Corporation

Form 10-K for the fiscal year ended December 31, 2006

File No. 000-30419

Dear Mr. Colvin:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Martin F. James Senior Assistant Chief Accountant