

Mail Stop 0306

April 8, 2005

Via Facsimile and U.S. Mail

Mr. Wilbur G. Stover, Jr.
Chief Financial Officer
Micron Technology, Inc.
8000 S. Federal Way
Boise, Idaho 83716-9632

Re: Micron Technology, Inc.
Form 10-K for the fiscal year ended September 2, 2004
SEC File No. 1-10658

Dear Mr. Stover:

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 James
Senior Assistant Chief

Accountant

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Mr. Wilbur G. Stover, Jr.
Micron Technology, Inc.
February 18, 2005
Page 2 of 2