

Micron Technology, Inc.  
8000 S. Federal Way  
Boise, Idaho 83716-9632

June 7, 2006

Mr. Tim Buchmiller  
United States Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Re: Micron Technology, Inc.—Acceleration Request  
Registration Statement On Form S-4 (File No. 333-134799)

Ladies and Gentlemen:

Pursuant to Rule 461(a) under the Securities Act of 1933, as amended (the "Securities Act"), Micron Technology, Inc., a Delaware corporation (the "Company"), hereby requests acceleration of the effective date of its registration statement on Form S-4 (File No. 333-134799) (the "Registration Statement"), relating to the registration of 6,117,887 shares of the Company's common stock, par value \$0.10 per share, so that the Registration Statement may be declared effective at 12:00 p.m. E.D.T. on Thursday, June 8, 2006, or as early as practicable thereafter on such date.

The Company acknowledges that:

- should the Securities and Exchange Commission (the "Commission") or the Staff of the Commission (the "Staff"), acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the Staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Company may not assert Staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

We request that we be notified of such effectiveness by a telephone call to Celeste E. Greene of Skadden, Arps, Slate, Meagher & Flom LLP at (415) 984-6460 and that such effectiveness also be confirmed in writing.

The undersigned registrant hereby confirms that it is aware of its obligations under the Securities Act.

Very truly yours,

MICRON TECHNOLOGY, INC.

By: /s/ Roderic W. Lewis

Vice President of Legal Affairs, General Counsel and  
Corporate Secretary

cc: Celeste E. Greene, Skadden, Arps, Slate, Meagher & Flom LLP  
Beatrice E. Solis, Micron Technology, Inc.

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