August 1, 2006

Mr. Andy D. Bryant Executive Vice President and Chief Financial Officer Intel Corporation 2200 Mission College Boulevard San Clara, CA 95054-1549

**Re:** Intel Corporation

Form 10-K for the fiscal year ended December 31, 2005

Form 10-Q for the quarter ended April 1, 2006

Form 8-K filed April 19, 2006

File No. 0-06217

Dear Mr. Bryant:

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