



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

April 13, 2010

VIA U.S. MAIL

Mr. Stacy J. Smith  
Senior Vice President and Chief Financial Officer  
Intel Corporation  
2200 Mission College Boulevard  
Santa Clara, California 95054

**Re: Intel Corporation  
Form 10-K for the Fiscal Year Ended December 26, 2009  
Filed February 22, 2010  
File No. 000-06217**

Dear Mr. Smith:

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

Sincerely,

Jeff Jaramillo  
Accounting Branch Chief