



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

January 23, 2009

Lewis Chew
Chief Financial Officer
National Semiconductor Corporation
2900 Semiconductor Drive
PO Box 58090
Santa Clara, CA 95052-8090

**Re: National Semiconductor Corporation
Form 10-K for the Fiscal Year Ended May 25, 2008
Filed July 23, 2008
File No. 001-06453**

Dear Mr. Chew:

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

Sincerely,

Angela Crane
Branch Chief