



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3030

October 6, 2010

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

**Re: National Semiconductor Corporation  
Form 10-K for the Fiscal Year Ended May 30, 2010  
Filed July 20, 2010  
File No. 001-05672**

Dear Mr. Chew

We have reviewed your response letter dated October 1, 2010 and additional filings and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing the information you provide in response to these comments, we may have additional comments.

Form 10-K for the Fiscal Year Ended May 30, 2010

Item 11. Executive Compensation, page 89

1. Please expand your analysis in your response to prior comment 2 to discuss Compliance and Disclosure Interpretation 117.06 available on our web site at <http://www.sec.gov/divisions/corpfin/guidance/regs-kinterp.htm>. If you have not provided complete disclosure in the summary compensation table, please tell us how you intend to address this issue.
2. We note your response to prior comment 3 that you will discuss in future filings how the base salary of each named executive officer is determined and your proposed disclosure. Rather than providing generic disclosure about the process for setting base salary as described in your proposed disclosure in the second paragraph of your response, your disclosure should identify with specificity how the committee set each individual officer's base salary including an analysis of the factors of such decisions. Please tell us how such disclosure will appear in future filings specifically identifying each individual officer's salary determination process.

You may contact Kevin Kuhar, Staff Accountant, at (202) 551-3662 or Jay Webb, Accounting Reviewer, at (202) 3603 if you have questions regarding comments on the financial statements and related matters. Please contact Allicia Lam at (202) 551-3316 or Jay Mumford at (202) 551-3637 if you have questions on other comments. In this regard, do not hesitate to contact me at (202) 551-3212 with any questions.

Sincerely,

Jeff Jaramillo  
Accounting Branch Chief