Mail Stop 6010

May 30, 2007

VIA U.S. MAIL and FACSIMILE

Timothy Morse Altera Corporation Chief Financial Officer 101 Innovation Drive San Jose, CA 95134

RE: Altera Corporation Form 10-K for the fiscal year ended December 29, 2006 Filed February 27, 2007 Form 10-K/A for the year ended December 30, 2005 File No. 0-16617

Dear Mr. Morse:

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

Sincerely,

Martin F. James Senior Assistant Chief Accountant