

Mail Stop 6010

June 20, 2008

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

**RE: Altera Corporation
Form 10-K for the fiscal year ended December 28, 2007
Filed February 25, 2008
File No. 000-16617**

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,

Brian R. Cascio
Accounting Branch Chief