

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

Mail Stop 6010

October 26, 2007

Robert Avery Chief Financial Officer Atmel Corporation 2325 Orchard Parkway San Jose, CA 95131

RE: Atmel Corporation

Form 10-K for the fiscal year ended December 31, 2006

Filed June 8, 2007 File No. 000-19032

Dear Mr. Avery:

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