

Mail Stop 6010

November 28, 2007

Mr. Emeka N. Chukwu  
Chief Financial Officer  
Semtech Corporation  
200 Flynn Road  
Camarillo, CA 93012-8790

**Re: Semtech Corporation  
Form 10-K for the fiscal year ended January 28, 2007  
Filed April 13, 2007  
File No. 001-06395**

Dear Mr. Chukwu:

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