



DIVISION OF  
CORPORATION FINANCE

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

July 14, 2010

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

**Re: Semtech Corporation  
Form 10-K for the Fiscal Year Ended January 31, 2010  
Filed April 1, 2010  
File No. 001-06395**

Dear Dr. Chukwu:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief