

Mail Stop 6010

May 25, 2007

VIA U.S. MAIL and FACSIMILE

Eric K. Brandt  
Chief Financial Officer  
Broadcom Corporation  
16215 Alton Parkway  
Irvine, CA 92618-3616

**RE:   Broadcom Corporation**  
**Form 10-K for the fiscal year ended December 31, 2006**  
**Filed February 20, 2007**  
**File No. 000-23993**

Dear Mr. Brandt:

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