



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3030

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

March 15, 2011

Eric K. Brandt  
Chief Financial Officer  
Broadcom Corporation  
5300 California Avenue  
Irvine, California 92617-3038

**Re:   Broadcom Corporation**  
**Form 10-K for the fiscal year ended December 31, 2010**  
**Filed February 2, 2011**  
**File No. 000-23993**

Dear Mr. Brandt:

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

Sincerely,

Brian Cascio  
Accounting Branch Chief