



DIVISION OF
CORPORATION FINANCE

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

June 19, 2015

Via E-mail

Eric K. Brandt
Executive Vice President and Chief Financial Officer
Broadcom Corporation
5300 California Avenue
Irvine, CA 92617

**Re: Broadcom Corporation
 Form 10-K for the Fiscal Year Ended December 31, 2014
 Filed January 29, 2015
 File No. 0-23993**

Dear Mr. Brandt:

We refer you to our comment letter dated May 21, 2015 regarding potential business contacts with Syria, Sudan and Cuba. We have completed our review of this subject matter. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Lauri D. Fischer, Associate General Counsel
 Broadcom Corporation

Amanda Ravitz
Assistant Director
Division of Corporation Finance