



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

March 13, 2008

Mr. Jack R. Lazar
Vice President and Chief Financial Officer
5480 Great America Parkway
Santa Clara, CA 95054

RE: Atheros Communications, Inc.
Form 10-K for the fiscal year ended December 31, 2006
Filed March 1, 2007
File No. 000-50534

Dear Mr. Lazar:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Brian Cascio
Accounting Branch Chief