



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

March 11, 2010

Jack R. Lazar  
Chief Financial Officer  
Atheros Communications, Inc.  
5480 Great America Parkway  
Santa Clara, California 95054-3644

**Re: Atheros Communications, Inc.  
Annual Report on Form 10-K  
Filed on February 13, 2009  
File No. 000-50534**

Dear Mr. Lazar:

We have completed our review of your Form 10-K and related filings and have no further comments.

Sincerely,

Jay Mumford  
Senior Attorney