

Mail Stop 6010

November 16, 2006

Mr. Bryon Look  
Executive Vice President and Chief Financial Officer  
LSI Logic Corporation  
1621 Barber Lane  
Milpitas, California 95035

**RE: LSI Logic Corporation  
Form10-K for the year ended December 31, 2005  
File No. 1-10317**

Dear Mr. Look:

We have completed our review of your Form10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant