



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

January 23, 2009

Lewis Chew  
Chief Financial Officer  
National Semiconductor Corporation  
2900 Semiconductor Drive  
PO Box 58090  
Santa Clara, CA 95052-8090

**Re: National Semiconductor Corporation**  
**Form 10-K for the Fiscal Year Ended May 25, 2008**  
**Filed July 23, 2008**  
**File No. 001-06453**

Dear Mr. Chew:

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

Sincerely,

Angela Crane  
Branch Chief