



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3030

December 17, 2010

Stephen G. Newberry
President and Chief Executive Officer
Lam Research Corporation
4650 Cushing Parkway
Fremont, California 94538

Re: Lam Research Corporation
Form 10-K for Fiscal Year Ended June 27, 2010
Filed August 23, 2010
File 000-12933

Dear Mr. Newberry:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeffrey Jaramillo
Accounting Branch Chief