

Mail Stop 6010

May 30, 2007

VIA U.S. MAIL and FACSIMILE

Timothy Morse
Altera Corporation
Chief Financial Officer
101 Innovation Drive
San Jose, CA 95134

**RE: Altera Corporation
Form 10-K for the fiscal year ended December 29, 2006
Filed February 27, 2007
Form 10-K/A for the year ended December 30, 2005
File No. 0-16617**

Dear Mr. Morse:

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

Sincerely,

Martin F. James
Senior Assistant Chief Accountant