



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

Mail Stop 3030

June 1, 2010

Via Fax and U.S. Mail

Katherine E. Schuelke
Vice President, General Counsel, and Secretary
Altera Corporation
101 Innovation Drive
San Jose, California 95134

Re: Altera Corporation
Form 10-K for the fiscal year ended December 31, 2009
Filed February 17, 2010
File No. 000-16617

Dear Ms. Schuelke:

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

Sincerely,

Tim Buchmiller
Senior Attorney