

Mail Stop 6010

April 10, 2007

VIA U.S. MAIL

Mr. Paul Coghlan  
Vice President of Finance and Chief Financial Officer  
Linear Technology Corporation  
1630 McCarthy Boulevard  
Milpitas, California 95035

**Re: Linear Technology Corporation  
Form 10-K for the year ended July 2, 2006  
Filed September 8, 2006  
File No. 000-14864**

Dear Mr. Coghlan:

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