



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

Mail Stop 6010

April 21, 2008

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 fiscal year ended July 1, 2007**  
**Filed August 24, 2007**  
**File No. 0-14864**

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,

Angela J. Crane  
Accounting Branch Chief