



DIVISION OF  
CORPORATION FINANCE

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

December 15, 2010

Mr. Paul Coghlan  
Chief Financial Officer  
Linear Technology Corporation  
1630 McCarthy Boulevard  
Milpitas, California 95035

**Re: Linear Technology Corporation**  
**Form 10-K for the Fiscal Year Ended June 27, 2010**  
**Filed August 19, 2010**  
**File No. 000-14864**

Dear Mr. Coghlan:

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

Sincerely,

Jeff Jaramillo  
Accounting Branch Chief