



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

December 12, 2007

Jan Johannessen  
Chief Financial Officer  
Lattice Semiconductor Corporation  
5555 NE Moore Court  
Hillsboro, OR 97124

**Re: Lattice Semiconductor Corporation  
Form 10-K for the Fiscal-Year ended December 30, 2006  
Filed March 9, 2007  
File No. 000-18032**

Dear Mr. Johannessen:

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 James  
Senior Assistant Chief Accountant