



DIVISION OF  
CORPORATION FINANCE

Mail Stop 6010

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

October 26, 2007

Robert Avery  
Chief Financial Officer  
Atmel Corporation  
2325 Orchard Parkway  
San Jose, CA 95131

**RE: Atmel Corporation**  
**Form 10-K for the fiscal year ended December 31, 2006**  
**Filed June 8, 2007**  
**File No. 000-19032**

Dear Mr. Avery:

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