



DIVISION OF
CORPORATION FINANCE

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

October 25, 2010

Mr. Stephen Cumming
Vice President Finance and 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, 2009
Filed March 1, 2010
File No. 000-19032

Dear Mr. Cumming:

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

Sincerely,

Brian Cascio
Accounting Branch Chief