



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

January 20, 2011

Ralph S. Marimon  
Vice President, Finance and Chief Financial Officer  
QuickLogic Corporation  
1277 Orleans Drive  
Sunnyvale, CA 94089

**Re: QuickLogic Corporation**  
**Form 10-K for the fiscal year ended January 3, 2010**  
**Filed March 12, 2010**  
**File No. 0-22671**

Dear Mr. Marimon:

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

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief