



DIVISION OF  
CORPORATION FINANCE

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

August 3, 2010

Mr. Philip G. Franklin  
Chief Financial Officer  
Littelfuse, Inc.  
8755 West Higgins Road  
Suite 500  
Chicago, Illinois 60631

**Re:   Littelfuse, Inc.**  
**Form 10-K for the Fiscal Year Ended January 2, 2010**  
**Filed February 26, 2010**  
**File No. 000-20388**

Dear Mr. Franklin:

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

Sincerely,

Jeff Jaramillo  
Accounting Branch Chief