

Mail Stop 6010

November 28, 2007

Mr. Emeka N. Chukwu
Chief Financial Officer
Semtech Corporation
200 Flynn Road
Camarillo, CA 93012-8790

Re: Semtech Corporation
Form 10-K for the fiscal year ended January 28, 2007
Filed April 13, 2007
File No. 001-06395

Dear Mr. Chukwu:

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