

Mail Stop 6010

September 12, 2006

Jon Anderson  
Chief Financial Officer  
Actel Corporation  
2061 Stierlin Court  
Mountain View, California 94043

**Re: Actel Corporation**  
**Form 10-K for the fiscal year ended January 1, 2006**  
**Filed March 17, 2006**  
**Form 10-Q for the quarterly period ended April 2, 2006**  
**File No. 000-21970**

Dear Mr. Anderson:

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