



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3030

July 20, 2010

Michael G. Potter
Chief Financial Officer
Lattice Semiconductor Corporation
5555 N.E. Moore Court
Hillsboro, OR 97124-6421

**Re: Lattice Semiconductor Corporation
Form 10-K for the Fiscal Year Ended January 2, 2010
Filed March 10, 2010
File No. 000-18032**

Dear Mr. Potter:

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

Sincerely,

Jeffrey Jaramillo
Accounting Branch Chief