

Mail Stop 6010

April 10, 2007

Joseph E. McDonough
Chief Financial Officer
Analog Devices, Inc.
One Technology Way
Norwood, MA 02062-9106

Re: Analog Devices, Inc.
Form 10-K for the year ended October 28, 2006
Filed November 20, 2006
File No. 001-07819

Dear Mr. McDonough:

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