

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

Mail Stop 6010

March 18, 2008

VIA U.S. MAIL and FACSIMILE (408) 986-7710

Mr. George S. Davis Senior Vice President and Chief Financial Officer 3050 Bowers Avenue Santa Clara, CA 95052-8039

RE: Applied Materials, Inc.

Form 10-K for the fiscal year ended October 28, 2007

Filed December 14, 2007 File No. 000-06920

Dear Mr. Davis:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Brian Cascio Accounting Branch Chief