
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, DC 20549

FORM 8-K

**CURRENT REPORT
Pursuant to Section 13 or 15(d) of
The Securities Exchange Act of 1934**

**Date of Report (Date of earliest event reported)
December 9 , 2010**

Lattice Semiconductor Corporation
(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation)

000-18032
(Commission File Number)

93-0835214
(IRS Employer
Identification No.)

5555 N. E. Moore Court
Hillsboro, Oregon 97124-6421
(Address of principal executive offices, including zip code)

(503) 268-8000
(Registrant's telephone number, including area code)

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 7.01. Regulation FD Disclosure.

On December 9, 2010, Lattice Semiconductor Corporation issued a press release announcing a business update for the fourth quarter of fiscal year 2010. A copy of the press release is furnished as Exhibit 99.1 to this report.

The information in this Item 7.01 and in Exhibit 99.1 shall not be deemed to be “filed” for the purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), or incorporated by reference in any filing under the Securities Act of 1933, as amended, or the Exchange Act, except as shall be expressly set forth by specific reference in such filing.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits.

<u>Exhibit No.</u>	<u>Description</u>
99.1	Press Release dated December 9, 2010 (furnished, not filed, herewith).

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Date: December 9, 2010

LATTICE SEMICONDUCTOR CORPORATION

By: /s/ Byron W. Milstead

Byron W. Milstead
Corporate Vice President and General Counsel

EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description</u>
99.1	Press Release dated December 9, 2010 (furnished, not filed, herewith)



News Release

For more information contact:

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Chief Financial Officer
Lattice Semiconductor Corporation
503-268-8000

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LATTICE SEMICONDUCTOR REITERATES GUIDANCE FOR FOURTH QUARTER 2010

HILLSBORO, OR - December 9, 2010 - Lattice Semiconductor (NASDAQ: LSCC) today reiterated its guidance for the fourth quarter ending January 1, 2011.

- Fourth quarter revenue is expected to be down 2% to 7% on a sequential basis.
- Gross margin percentage is expected to be approximately 58% to 60% of revenue.
- Total operating expenses are expected to be approximately \$34.0 million. The majority of the sequential increase is related to new product launch expenses and associated mask costs.
- Lattice also reiterates its expectation for continued profitability in the fourth quarter of 2010.

No conference call will be held in conjunction with this guidance update. Additional information related to the fourth quarter will be available when the Company reports its fourth quarter 2010 results.

Barclays Capital 2010 Global Technology Conference, Thursday, December 9:

Lattice Semiconductor is scheduled to present at the Barclays Capital 2010 Global Technology Conference on Thursday, December 9 at the Palace Hotel in San Francisco. Darin G. Billerbeck, Lattice Semiconductor's President and Chief Executive Officer, and Michael G. Potter, Lattice Semiconductor's

Corporate Vice President and Chief Financial Officer, will be presenting 4:30 p.m. Pacific Time. A live webcast will be accessible through Lattice's investor relations website at www.lsc.com. Presentation materials will be available on the investor relations section of the Company's website at www.lsc.com.

Forward-Looking Statements:

The foregoing business update contains forward-looking statements including statements relating to our business outlook: including our revenue, gross margin and operating expense expectations, and to our expectation of continued profitability in the fourth quarter of 2010. Lattice believes the factors identified below in connection with each such statement could cause actual results to differ materially from the forward-looking statements.

Estimates of future revenue are inherently uncertain due to, among other things, the high percentage of quarterly "turns" business, as well as such factors as the demand for our products, and our ability to supply products to customers in a timely manner. Our backlog is subject to cancellation and includes expected shipments to distributors, which may not be shipped to their end customers in the same quarter we ship them and which accordingly may not be recorded as revenue in that same quarter. Our estimate of gross margin percentage may be affected by a number of factors including, among other things, unanticipated changes in product mix or pricing requirements. Our estimate of operating expenses could be affected by unanticipated expenses during the final month of the quarter. Our expectations with respect to restructuring of our distribution model can be adversely affected if our new distribution partners are not as successful as our former distribution partners or if the transition is not accepted by our end-user customers. Our fair value estimate of auction rate securities may experience an other-than-temporary decline in fair value if we continue to experience unsuccessful auctions, or if the credit rating of the auction rate securities or auction rate issuers deteriorate.

In addition to the foregoing, other factors that may cause actual results to differ materially from the forward-looking statements herein include global economic uncertainty, overall semiconductor market conditions, our dependence on the communications end market, market acceptance and demand for our new and existing products, our dependencies on our silicon wafer suppliers, the impact of competitive products and pricing, technological and product development risks and the other risks that are described herein and that are otherwise described from time to time in our filings with the Securities and Exchange Commission. The Company does not intend to update or revise any forward-looking statements, whether as a result of events or circumstances after the date hereof or to reflect the occurrence of unanticipated events.

About Lattice Semiconductor:

Lattice is the source for innovative [FPGA](#), [PLD](#), programmable [Power Management](#) and [Clock Management](#) solutions. For more information, visit www.latticesemi.com.

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