



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

Mail Stop 3030

January 7, 2009

Via U.S. Mail

Mr. Stephen Moore  
Chief Financial Officer  
Pixelworks, Inc.  
8100 SW Nyberg Road  
Tualatin, Oregon 97062

**Re: Pixelworks, Inc.  
Form 10-K for the Year Ended December 31, 2007  
File No. 000-30269**

Dear Mr. Moore:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief