Room 4561

via fax: 011-866-2-8770-7955

December 11, 2006

Mr. Arthur Wang Chief Executive Officer Gigamedia Limited 14th Floor, 122 Tunhwa North Road Taipei, Taiwan R.O.C.

Re: Gigamedia Limited

Form 20-F for Fiscal Year Ended December 31, 2005

Filed June 28, 2006

Form 6-K Filed on March 24, 2006 Form 6-K Filed on May 17, 2006

File No. 000-30540

Dear Mr. Wang:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Very truly yours,

Kathleen Collins Accounting Branch Chief