

Room 4561

March 23, 2009

Arthur Wang  
Chief Executive Officer  
Gigamedia Limited  
207 Tiding Boulevard, Section 2  
Taipei 114, Taiwan, R.O.C

**Re: Gigamedia Limited**  
**Form 20-F for the Fiscal Year Ended December 31, 2007**  
**Filed June 30, 2008**  
**File no. 0-30540**

Dear Mr. Wang:

We have completed our review of your Form 20-F and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Kathleen Collins  
Accounting Branch Chief

cc: Alec P. Tracy, Esq.  
Skadden, Arps, Slate, Meagher & Floam LLP