## Mail Stop 4561

September 26, 2006

Mr. Randall Bambrough Chief Financial Officer 46430 Fremont Boulevard Fremont, CA 94538

Re: Intervideo, Inc.

Form 10-K for the Fiscal Year Ended December 31, 2005

**Filed March 31, 2006** 

Form 10-Q Filed August 9, 2006

File No. 000-49809

Dear Mr. Bambrough:

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

Sincerely,

Kathleen Collins Accounting Branch Chief