



DIVISION OF
CORPORATION FINANCE

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

March 17, 2011

Mr. Michael Mazzone
Chief Financial Officer
OPTi Inc.
3430 West Bayshore Road
Palo Alto, California 94303

**Re: OPTi Inc.
Form 10-K for the year ended March 31, 2010
File No. 000-21422**

Dear Mr. Mazzone:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeff Jaramillo
Accounting Branch Chief