



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3030

February 17, 2009

Via U S Mail and FAX [(408) 855-4999]

J. Michael Gullard
Interim Chief Executive Officer
Alliance Semiconductor Corporation
4633 Old Ironsides Drive
Santa Clara, California 95054

**Re: Alliance Semiconductor Corporation
Form 10-K for the fiscal year ended March 31, 2008
File No. 0-22594**

Dear Mr. Gullard:

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

Sincerely,

Brian Cascio
Accounting Branch Chief

Copy to: Peter J. Tennyson, Esq.
Paul, Hastings, Janofsky & Walker
Telecopier Number (714) 668-6337