

Mail Stop 6010

May 16, 2007

Mr. Ralph Harms  
Chief Financial Officer  
Transmeta Corporation  
3990 Freedom Circle  
Santa Clara, CA 95054

**Re: Transmeta Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2006  
File No. 000-31803**

Dear Mr. Harms:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant