

Mail Stop 6010

July 29, 2005

Mr. Karl Schneider
Chief Financial Officer
Zoran Corporation
1390 Kifer Road
Sunnyvale, CA 94086

Re: Zoran Corporation
Form 10-K for the Year Ended December 31, 2004
Form 10-Q for the Quarter Ended March 31, 2005
File No. 000-27246

Dear Mr. Schneider:

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

Sincerely,

Martin F. James
Senior Assistant Chief
Accountant
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