



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

September 6, 2007

Mr. Karl Schneider  
Senior Vice President, Finance and Chief Financial Officer  
Zoran Corporation  
1390 Kifer Road  
Sunnyvale, California 94086

**RE: Zoran Corporation**  
**Form 10-K for the year ended December 31, 2006**  
**File No. 0-27246**

Dear Mr. Schneider:

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

Sincerely,

Kevin L. Vaughn  
Branch Chief