



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