



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

Mail Stop 6010

November 20, 2008

Via U.S. Mail

Mr. Harold L. Covert
Chief Financial Officer
Silicon Image, Inc.
1060 East Arques Avenue
Sunnyvale, CA 94085

RE: Silicon Image, Inc.
Form 10-K for the year ended December 31, 2007
Filed February 27, 2008
File No. 0-26887

Dear Mr. Covert:

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
Accounting Branch Chief