



DIVISION OF  
CORPORATION FINANCE

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

April 7, 2011

Mr. Noland Granberry  
Chief Financial Officer  
Silicon Image, Inc.  
1060 East Arques Avenue  
Sunnyvale, CA 94085

**Re: Silicon Image, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2010**  
**Filed February 17, 2011**  
**File No. 0-26887**

Dear Mr. Granberry:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief