



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

Mail Stop 3030

January 7, 2009

Via U.S. Mail

Mr. Stephen Moore
Chief Financial Officer
Pixelworks, Inc.
8100 SW Nyberg Road
Tualatin, Oregon 97062

Re: Pixelworks, Inc.
Form 10-K for the Year Ended December 31, 2007
File No. 000-30269

Dear Mr. Moore:

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