



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

November 6, 2017

Todd DeBonis  
President and Chief Executive Officer  
Pixelworks, Inc.  
224 Airport Parkway, Suite 400  
San Jose, California 95110

**Re: Pixelworks, Inc.  
Registration Statement on Form S-3  
Filed October 31, 2017  
File No. 333-221239**

Dear Mr. DeBonis:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Tim Buchmiller at (202) 551-3635 with any questions.

Sincerely,

/s/ Tim Buchmiller for

Amanda Ravitz  
Assistant Director  
Office of Electronics and Machinery

cc: Jorge del Calvo, Esq.  
Pillsbury Winthrop Shaw Pittman LLP