



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

April 8, 2008

Ms. Christine Russell  
Vice President of Finance and Chief Financial Officer  
Virage Logic Corporation  
47100 Bayside Parkway  
Freemont, California 94538

**RE: Virage Logic Corporation**  
**Form 10-K for the fiscal year ended September 30, 2007**  
**File No. 0-31089**

Dear Ms. Russell:

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