



DIVISION OF
CORPORATION FINANCE

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

July 23, 2010

Dr. Alexander Shubat
Chief Executive Officer
Virage Logic Corporation
47100 Bayside Parkway
Fremont, CA 94538

Re: Virage Logic Corporation
Form 10-K for fiscal year ended September 30, 2009
Filed December 15, 2009
Form 10-Q for the quarterly period ended March 31, 2010
File No. 0-31089

Dear Dr. Shubat:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief