

Room 4561

March 16, 2006

Mr. Shum Mukherjee  
Chief Financial Officer  
OpenTV Corp.  
275 Sacramento Street  
San Francisco, CA 94111

**Re:   OpenTV Corp.  
      Form 10-K for Fiscal Year Ended December 31, 2004  
      Filed March 16, 2005  
      Form 10-Q for the period Ended June 30, 2005  
      Filed August 9, 2005  
      File No. 000-15473**

Dear Mr. Mukherjee,

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Very truly yours,

Brad Skinner  
Accounting Branch Chief