

Room 4561

October 19, 2007

Mr. Ben Bennett  
Chief Operating Officer and Interim  
Chief Executive Officer  
OpenTV Corp.  
275 Sacramento Street  
San Francisco, CA 94111

**Re: OpenTV Corp.  
Form 10-K for the Fiscal Year Ended December 31, 2006  
Filed March 15, 2007  
File No. 000-15473**

Dear Mr. Bennett:

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

Very truly yours,

Mark Kronforst  
Accounting Branch Chief