



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

June 20, 2008

VIA U.S. MAIL

Peter V. Leigh
Chief Financial Officer
Omnivision Technologies, Inc.
1341 Orleans Drive
Sunnyvale, California 94089

**Re: Omnivision Technologies, Inc.
Form 10-K for the year ended April 30, 2007
Filed June 29, 2007
File No. 000-29939**

Dear Mr. Leigh:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Angela Crane
Branch Chief