



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

April 2, 2010

VIA U.S. MAIL

Anson Chan
Chief Financial Officer
Omnivision Technologies, Inc.
4275 Burton Drive
Santa Clara, California 95054

**Re: Omnivision Technologies, Inc.
Form 10-K for the Fiscal Year Ended April 30, 2009
Filed July 1, 2009
File No. 000-29939**

Dear Anson Chan:

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

Sincerely,

Jeff Jaramillo
Accounting Branch Chief