

Mail Stop 6010

September 5, 2006

Mr. Victor K. Lee
Chief Financial Officer
Leadis Technology, Inc.
800 W. California Avenue, Suite 200
Sunnyvale, CA 94086

Re: Leadis Technology
Form 10-K for the fiscal year ended December 31, 2005
Form 10-Q for the quarter ended June 30, 2006
Form 8-K filed July 25, 2006
File No. 0-50770

Dear Mr. Lee:

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

Sincerely,

Martin F. James
Senior Assistant Chief Accountant