



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

August 11, 2009

VIA U.S. MAIL

John K. Allen  
Chief Financial Officer  
Leadis Technology, Inc.  
800 W. California Avenue, Suite 200  
Sunnyvale, California 94086

**Re: Leadis Technology, Inc.**  
**Form 10-K for the year ended December 31, 2008**  
**Filed March 31, 2009**  
**File No. 000-50770**

Dear Mr. Allen:

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

Sincerely,

Jeffrey Jaramillo  
Accounting Branch Chief