

Mail Stop 04-07            May 23,  
2005

Via U.S. Mail and Fax (510-870-3019)

William M. Scharninghausen  
Chief Financial Officer  
Vialta, Inc.  
48461 Fremont Boulevard  
Fremont, California 94538  
Re: Vialta, Inc.

Form 10-K for the year ended December 31, 2004  
Filed March 31, 2005

Form 10-Q for the quarter ended March 31, 2005

File No. 0-32809

Dear Mr. Scharninghausen:

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

Sincerely,

Larry Spirgel  
Assistant Director

