



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

March 28, 2007

Mr. Hitoshi Owada
Director and Managing Executive Officer
Advantest Corporation
Shin-Marunouchi Center Building
1-6-2 Marunouchi, Chiyoda-ku
Tokyo 100-0005, Japan

Re: Advantest Corporation
Form 20-F for Fiscal Year Ended March 31, 2006
Filed June 28, 2006
File No. 1-4996

Dear Mr. Owada:

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 Spigel
Assistant Director