



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

September 25, 2009

Via U S Mail and FAX [ 81-3-3214-7711 ]

Mr. Yuichi Kurita  
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 the fiscal year ended March 31, 2009**  
**Filed on June 26, 2009**  
**File No. 1-15236**

Dear Mr. Kurita:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Brian Cascio  
Accounting Branch Chief