



DIVISION OF  
CORPORATION FINANCE

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

August 24, 2010

Mr. Haruo Matsuno  
Representative Director, President and CEO  
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, 2010**  
**Filed on June 25, 2010**  
**File No. 001-15236**

Dear Mr. Matsuno:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Brian Cascio  
Accounting Branch Chief