

Mail Stop 6010

December 12, 2006

Via Facsimile and U.S. Mail

Mr. Michael L. Canning
Chief Executive Officer
SiRF Technology Holdings, Inc.
148 E. Brokaw Road
San Jose, CA 95112

Re: SiRF Technology Holdings, Inc.
Form 10-K for the year ended December 31, 2005
Filed March 31, 2006
File No. 0-50669

Dear Mr. Canning:

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

Sincerely,

Martin F. James
Senior Assistant Chief Accountant