



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

Mail Stop 6010

January 18, 2008

Via Facsimile and U.S. Mail

Mr. Geoffrey Ribar  
Senior Vice-President Finance and Chief Financial Officer  
SiRF Technology Holdings, Inc.  
217 Devcon Road  
San Jose, CA 95112

**Re: SiRF Technology Holdings, Inc.  
Form 10-K for the year ended December 31, 2006  
Filed February 27, 2007  
File No. 0-50669**

Dear Mr. Ribar:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant