



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