



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

December 17, 2009

Fumihiko Kozato
President and Chief Executive Officer
Techwell, Inc.
408 E. Plumeria Drive
San Jose, California 94134

Re: Techwell, Inc.
Form 10-K for the fiscal year ended December 31, 2008
Filed March 11, 2009
File No. 0-52014

Dear Mr. Kozato:

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

Sincerely,

Daniel Morris
Special Counsel