



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

January 11, 2008

Yaniv Arieli  
Chief Financial Officer  
CEVA, Inc.  
2033 Gateway Place, Suite 150  
San Jose, California 95110-1002

**RE: CEVA, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2006**  
**Filed March 16, 2007**  
**File No. 000-49842**

Dear Mr. Arieli:

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