

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

September 14, 2010

Gideon Wertheizer Chief Executive 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, 2009

Filed March 15, 2010 File No. 0-49842

Dear Mr. Wertheizer:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

Brian Cascio Accounting Branch Chief