



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

DIVISION OF  
CORPORATION FINANCE

September 10, 2020

Riyadh Lai  
Chief Financial Officer  
Silicon Motion Technology Corporation  
690 N. McCarthy Blvd, Suite 200  
Milpitas, California 95035

**Re: Silicon Motion Technology Corporation**  
**Form 20-F for the Year Ended December 31, 2019**  
**Form 6-K furnished April 29, 2020**  
**File No. 000-51380**

Dear Mr. Lai:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing