



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

May 12, 2008

VIA U.S. MAIL

Paul A. Pittman  
Chief Financial Officer  
Jazz Technologies, Inc.  
4321 Jamboree Road  
Newport Beach, California 92660

**Re: Jazz Technologies, Inc.**  
**Form 10-K for the year ended December 28, 2007**  
**Filed March 24, 2008**  
**File No. 001-32832**

Dear Mr. Pittman:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Angela Crane  
Branch Chief