

May 22, 2008

Mail Stop 6010

Keith L. Barnes
Chairman, Chief Executive Officer and President
Verigy Ltd.
No. 1 Yishun Ave. 7
Singapore 768923

**Re: Verigy Ltd.
Annual Report on Form 10-K
Filed December 21, 2007
File No. 000-52038**

Dear Mr. Barnes:

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

Sincerely,

Tim Buchmiller
Senior Attorney

cc (via fax): Kenneth Siegel, Esq., Vice President and General Counsel