

Mail Stop 4561

June 9, 2009

Mr. Richard W. Arnold  
Chief Operating Officer and Chief Financial Officer  
Phoenix Technologies, Ltd.  
915 Murphy Ranch Road  
Milpitas, CA 95035

**Re: Phoenix Technologies, Ltd.  
Form 10-K for the Fiscal Year Ended September 30, 2008  
File No. 000-17111**

Dear Mr. Arnold:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Patrick Gilmore  
Accounting Branch Chief