



DIVISION OF
CORPORATION FINANCE

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

October 8, 2010

Mr. Pete J. Mangan
Executive Vice President and Chief Financial Officer
Trident Microsystems, Inc.
1170 Kifer Road
Sunnyvale, California 94086-5303

Re: Trident Microsystems, Inc.
Form 10-KT for the Transition Period Ended December 31, 2009
Filed March 15, 2010
File No. 0-20784

Dear Mr. Mangan:

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

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief