



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