



DIVISION OF  
CORPORATION FINANCE

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

June 24, 2011

Via Facsimile

Dr. Bami Bastani  
Chief Executive Officer  
Trident Microsystems, Inc.  
1170 Kifer Road  
Sunnyvale, California 94086-5303

**Re: Trident Microsystems, Inc.  
Form 10-K for the Year Ended December 31, 2010  
Filed March 7, 2011  
File No. 000-20784**

Dear Dr. Bastani:

We have reviewed your response filed June 20, 2011 and have the following additional comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by providing the requested information or by advising us when you will provide the requested response. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing the information you provide in response to this comment, we may have additional comments.

Form 10-K for the Year Ended December 31, 2010

Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations, page 31

Results of Operations, page 36

1. We note your responses to prior comments one and two. Please tell us how your MD&A discussion which excludes the historical audited six month period ended December 31, 2009 complies with Item 303(a) and Instructions to Paragraph 303(a) of Regulation S-K.

Dr. Bami Bastani  
Trident Microsystems, Inc.  
May 26, 2011  
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You may contact Tara Harkins, Staff Accountant, at (202) 551-3639 or Lynn Dicker, Reviewing Accountant, at (202) 551-3616 if you have questions regarding these comments. In this regard, do not hesitate to contact me at (202) 551-3643.

Sincerely,

/s/ Lynn Dicker

Kevin L. Vaughn  
Accounting Branch Chief