



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

April 16, 2009

VIA U.S. MAIL

James W. Sullivan
Chief Financial Officer
Mosys, Inc.
755 N. Mathilda Avenue, Suite 100
Sunnyvale, California 94085

Re: Mosys, Inc.
Form 10-K for the year ended December 31, 2007
Filed March 17, 2008
File No. 000-32929

Dear Mr. Sullivan:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Angela Crane
Branch Chief