



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

Mail Stop 6010

September 23, 2008

Mr. Robert A. Bosi
Vice President and Chief Financial Officer
Transwitch Corporation
3 Enterprise Drive
Shelton, Connecticut 06484

Re: Transwitch Corporation
Form 10-K for the fiscal year ended December 31, 2007
Filed March 13, 2008
File No. 000-25996

Dear Mr. Bosi:

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

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief