

Mail Stop 6010

March 9, 2006

Mr. Michael Yonkers  
Chief Financial Officer  
8100 SW Nyberg Road  
Tualatin, OR 97062

Re: Pixelworks, Inc.  
Form 10-K for the Year Ended December 31, 2004  
Forms 10-Q for the Quarter Ended March 31, 2005, June 30, 2005,  
and  
September 30, 2005  
File No. 000-30269

Dear Mr. Yonkers:

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

Sincerely,

Martin F. James  
Senior Assistant Chief

Accountant

??

??

??

??