



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