



DIVISION OF  
CORPORATION FINANCE

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

February 16, 2011

Mr. James W. Sullivan  
Chief Financial Officer  
Mosys, Inc.  
3301 Olcott Street  
Santa Clara, California 95054

**Re: Mosys, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed March 26, 2010**  
**Form 10-Q for the Period Ended September 30, 2010**  
**Filed November 3, 2010**  
**File No. 000-32929**

Dear Mr. Sullivan:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeff Jaramillo  
Accounting Branch Chief