

June 27, 2005

Via Facsimile and Edgar

United States Securities and Exchange Commission
Division of Corporation Finance
Judiciary Plaza
450 5th Street, N.W.
Washington, D.C. 20549
Attention: Donald C. Hunt

RE: Silicon Motion Technology Corporation
Request for Acceleration
Form F-1 Registration Statement, filed June 9, 2005, as Amended
SEC File No. 333-125673

Gentlemen and Ladies:

Silicon Motion Technology Corporation (the "Company") hereby requests that the effectiveness of the above referenced registration statement on Form F-1 be accelerated to 4:01 p.m. Eastern Daylight Time on Wednesday, June 29, 2005.

In connection with this request for acceleration, the Company hereby confirms that:

- should the Securities and Exchange Commission (the "Commission") or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

If you have any questions or concerns, please contact Christopher H. Cunningham of Preston Gates & Ellis LLP at (206) 370.7639.

Very truly yours,

Silicon Motion Technology Corporation

By \s\ Richard Wei

Name Richard Wei

Its Chief Financial Officer