

Mail Stop 4561

August 17, 2006

Mr. Gary M. Beasley  
President and Chief Financial Officer  
ZipRealty, Inc.  
2000 Powell Street, Suite 300  
Emeryville, CA 94608

**Re: ZipRealty, Inc.**  
**Form 10-K for the year ended December 31, 2005**  
**Filed March 16, 2006**  
**File No. 000-51002**

Dear Mr. Beasley:

We have completed our review of the forms listed above and related filings and have no further comments at this time.

Sincerely,

Steven Jacobs  
Accounting Branch Chief