

Mail Stop 4561

September 6, 2006

VIA USMAIL and FAX (425) 952-5679

Ms. Jackie Davidson  
Chief Financial Officer  
HouseValues, Inc.  
11332 NE 122<sup>nd</sup> Way  
Kirkland, Washington 98034

**Re: HouseValues, Inc.  
Form 10-K for the year ended 12/31/2005  
Filed on 3/10/2006  
File No. 000-51032**

Dear Ms. Jackie Davidson:

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

Sincerely,

Jorge Bonilla  
Senior Staff Accountant