

Mail Stop 4561

April 3, 2007

Kit Tsui
Chief Financial Officer
Sigma Designs, Inc.
1221 California Circle
Milpitas, CA 95035

**Re: Sigma Designs, Inc.
Form 10-K for the Fiscal Year Ended
January 28, 2006
Filed May 8, 2006
Form 10-Q filed June 8, 2006
Form 8-K filed July 26, 2006
File No. 001-32207**

Dear Ms. Tsui:

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

Sincerely,

Kathleen Collins
Accounting Branch Chief