



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

February 9, 2009

Mr. Thomas E. Gay III
Chief Financial Officer
Sigma Designs, Inc.
1778 McCarthy Blvd.
Milpitas, California 95035

Re: Sigma Designs, Inc.
Form 10-K for the fiscal year ended February 2, 2008
File No. 1-32207

Dear Mr. Gay:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief