

Mail Stop 3561

September 11, 2006

Mr. Jeffrey Forgan  
Chief Financial Officer  
Sharper Image Corporation  
350 The Embarcadero, 6<sup>th</sup> Floor  
San Francisco, CA 94105

**Re: Sharper Image Corporation  
Form 10-K for the Fiscal Year Ended January 31, 2006  
Filed May 1, 2006  
File No. 0-15827**

Dear Mr. Forgan:

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

Sincerely,

Michael Moran  
Branch Chief