

Room 4561

September 7, 2006

Mr. Guy Gecht
Chief Executive Officer
Electronics for Imaging, Inc.
303 Velocity Way
Foster City, CA 94404

**Re: Electronics for Imaging, Inc.
 Form 10-K for Fiscal Year Ended December 31, 2005
 Filed March 16, 2006
 Form 8-K Filed April 20, 2006
 Form 8-K Filed July 19, 2006
 File no. 000-18805**

Dear Mr. Gecht:

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

Sincerely,

Kathleen Collins
Accounting Branch Chief