

Mail Stop 4561
via fax (650) 357-3832

September 9, 2009

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 the Fiscal Year Ended December 31, 2008
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 on the specific issued raised.

Sincerely,

Kathleen Collins
Accounting Branch Chief