

DIVISION OF CORPORATION FINANCE

Mail Stop 3030

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

March 20, 2018

<u>Via E-mail</u> Elias Nader Chief Executive Officer Sigma Designs, Inc. 47467 Fremont Blvd. Fremont, CA 94538

> Re: Sigma Designs, Inc. Preliminary Proxy Statement on Schedule 14A Filed February 23, 2018 File No. 001-32207

Dear Mr. Nader:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Amanda Ravitz

Amanda Ravitz Assistant Director Office of Electronics and Machinery

cc: Gabriella Lombardi Pillsbury Winthrop Shaw Pittman LLP