



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

November 17, 2010

Via U.S. Mail

Mr. J. Alex Martin
Chief Executive Officer
World Heart Corporation
4750 Wiley Post Way, Suite 120
Salt Lake City, UT 84116

Re: World Heart Corporation
Form 10-K for the year ended December 31, 2009
Filed March 22, 2010
File No. 0-28882

Dear Mr. Martin:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

Kevin Vaughn
Accounting Branch Chief