



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

Mail Stop 3030

December 1, 2009

Mr. Michael J. Schuh
Chief Financial Officer
Sonosite, Inc.
21919 30th Drive S.E.
Bothell, Washington 98021

Re: Sonosite, Inc.
Form 10-K for the fiscal year ended December 31, 2007
Filed March 17, 2008
File No. 000-23791

Dear Mr. Schuh:

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

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief