

Mail Stop 6010

May 1, 2008

Mr. Michael M. Halloran  
Vice President and Chief Financial Officer  
Sonic Innovations, Inc.  
2795 East Cottonwood Parkway, Suite 660  
Salt Lake City, UT 84121

**Re:   Sonic Innovations, Inc.**  
**Form 10-K for the Year Ended December 31, 2007**  
**Filed March 17, 2008**  
**File No. 000-30335**

Dear Mr. Halloran:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief