



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

February 25, 2008

Ms. Lisa Sharp  
Chief Financial Officer  
Sonic Technology Solutions, Inc.  
Unit 7-8765 Ash Street  
Vancouver, British Columbia, Canada V6P 6T3

**Re:   Sonic Technology Solutions, Inc.**  
**Form 20-F for the Year Ended December 31, 2006**  
**File No. 000-50734**

Dear Ms. Sharp:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant