

Mail Stop 6010

August 21, 2006

Via U.S. Mail and Facsimile

Mr. Jeffrey Klausner  
Chief Financial Officer  
InfoSonics Corporation  
5880 Pacific Center Blvd.  
San Diego, CA 92121

**Re: InfoSonics Corporation  
Form 10-K for Fiscal Year Ended December 31, 2005  
Filed March 31, 2006  
Form 10-Q for Fiscal Quarter Ended June 30, 2006  
File No. 001-32217**

Dear Mr. Klausner:

We have reviewed your filing and have the following comments. We have limited our review to only your financial statements and related disclosures and do not intend to expand our review to other portions of your documents. Where indicated, we think you should revise your document in future filings in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

December 31, 2005 Form 10-K

Report of Independent Registered Public Accounting Firm, page F-ii

1. Please have your auditors' revise their report to reference "the standards of the Public Company Accounting Oversight Board (United States)" rather than GAAS. This revision is required since the report is dated after May 24, 2004. Refer to PCAOB Auditing Standard 1.

Financial Statements, page F-1

Consolidated Statements of Cash Flows, page F-4

2. We see that in 2004 you discontinued your mall-based kiosk locations and present these operations as discontinued based on the guidance at Statement 144. Please tell us why you believe your presentation of cash flows from discontinued operations complies with paragraph 26 of Statement 95. When preparing your response please note the guidance related thereto in a speech on December 6, 2005 by Joel Levine at the "2005 Thirty-Third AICPA National Conference on Current SEC and PCAOB Developments" which can be found on our website at [www.sec.gov](http://www.sec.gov). Revise this statement as necessary based on our concerns. We may have further comment after reviewing your response and revisions.

Note 4 – Summary of Significant Accounting Policies, page F-7

Revenue Recognition and Allowance for Returns, page F-7

3. We see you indicate herein that as part of the sales process you may perform certain valued added services. Please tell us why you do not believe such services represent part of a multiple-element sales transaction under EITF 00-21. Also, demonstrate why you believe the services are non-perfunctory post-shipment transactions that should not impact the timing of revenue recognition on the underlying products based on the guidance at SAB 104. We may have further comment after reviewing your response.

Note 6 – Intangible Assets, page F-15

4. We see on January 19, 2005, the Company purchased Primasel S.A. and recorded an intangible asset of \$504,000, which consists of a management agreement and a distribution agreement with values of \$378,000 and \$126,000, respectively, at December 31, 2005. We also see you indicate the management agreement has an indefinite life. Please demonstrate why assigning an indefinite useful life to this asset is appropriate under Statement 141 and other applicable GAAP. Also, tell us your consideration of the impact of the guidance at paragraph 42 of Statement 141 on your purchase price allocation for this transaction. We may have further comment after reviewing your response.
5. Please revise this Note to include all disclosures required by paragraph 45 of Statement 142. Also, clarify if any of your intangibles have finite useful lives and are amortized.

June 30, 2006 Form 10-Q

Item 2. Management's Discussion and Analysis of Results of Operations and Financial Condition, page 13

Other Income (expense), page 21

6. We see you indicate that during the six months ended June 30, 2006 you had income from a non-cash change in fair value of derivative liability relating to the January 2006 financing-related warrants of \$399,000. We also see this derivative liability related to the warrants was classified as equity as of February 17, 2006 in accordance with SFAS 133, the date on which a registration statement registering the common stock underlying the warrants was declared effective by the SEC and that now the warrants are classified as equity. Please tell us why you believe your original and current accounting for and presentation of the warrants in your financial statements complies with SFAS 133 and EITF 00-19. Address how the terms of registration rights agreements and contractual liquidated damage provisions impacted your conclusions. We may have further comment after reviewing your response.

Reconciliation of Non-GAAP Financial Measures to the Corresponding GAAP Financial Measures for the Six Months ended June 30, 2006 (unaudited), page 21

7. We note that you refer to your non-GAAP information as “pro forma” results herein and on page 18. The pro forma terminology has very specific meaning in accounting literature, as indicated by Article 11 of Regulation S-X. Further, the removal of the effects of accounting for share-based payment arrangements in accordance with Statement 123R would not meet any of the conditions in Rule 11-02(b)(6) of Regulation S-X to be reflected as a pro forma adjustment in circumstances where pro forma financial information is required under Rule 11-01(a) of Regulation S-X for other transactions such as recent or probable business combinations. In addition, Item 10(e) of Regulation S-X prohibits presenting non-GAAP financial measures on the face of any pro forma financial information required to be disclosed by Article 11 of Regulation S-X. Further, a company may not present non-GAAP financial measures on the face of the company’s financial statements prepared in accordance with GAAP or in the accompanying notes. Refer to Question 4 of SAB Topic 14-G. Please revise your presentation in future filings to omit the pro forma terminology when referring to your non-GAAP information.

As appropriate, please amend your filing and respond to these comments within 10 business days or tell us when you will provide us with a response. Please furnish a cover letter that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. When sending supplemental information regarding this filing, please include the following ZIP+4 code in our address: 20549-6010. Please understand that we may have additional comments after reviewing your responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed decision. Since the company and its management are in possession of all facts relating to a company’s disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

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In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

You may contact me at (202) 551-3603 if you have questions regarding comments on the financial statements and related matters. In this regard, do not hesitate to contact Martin James, Senior Assistant Chief Accountant, at (202) 551-3671.

Sincerely,

Jay Webb  
Reviewing Accountant