



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

DIVISION OF  
CORPORATION FINANCE

March 30, 2023

Eddie Lazarus  
Chief Financial Officer and Chief Legal Officer  
Sonos, Inc.  
614 Chapala Street  
Santa Barbara CA 93101

**Re: Sonos, Inc.**  
**Form 10-K for Fiscal Year Ended October 1, 2022**  
**File No. 1-38603**

Dear Eddie Lazarus:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing