



DIVISION OF
CORPORATION FINANCE

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

November 7, 2023

Amy Trombly
Chief Executive Officer
Sonoma Pharmaceuticals, Inc.
5445 Conestoga Court, Suite 150
Boulder, CO 80301

Re: Sonoma Pharmaceuticals, Inc.
Registration Statement on Form S-3
Filed November 3, 2023
File No. 333-275311

Dear Amy Trombly:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Tim Buchmiller at 202-551-3635 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Andrew J. Merken, Esq.