



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

Mail Stop 3030

June 24, 2010

Via U.S. Mail

Mr. Christopher M. Cashman  
Chief Executive Officer  
SANUWAVE Health, Inc.  
11680 Great Oaks Way, Suite 350  
Alpharetta, GA 30022

**Re: SANUWAVE Health, Inc.**  
**Form 10-K for the year ended December 31, 2009**  
**Filed March 31, 2010**  
**File No. 0-52985**

Dear Mr. Cashman:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief