



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

December 28, 2016

Via E-mail

John Erb  
Chief Executive Officer  
Sunshine Heart, Inc.  
12988 Valley View Road  
Eden Prairie, Minnesota 55344

**Re: Sunshine Heart, Inc.  
Registration Statement on Form S-1  
Filed December 15, 2016  
File No. 333-215112**

Dear Mr. Erb:

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 Tom Jones at (202) 551-3602 with any questions.

Sincerely,

/s/ Tom Jones for

Amanda Ravitz  
Assistant Director  
Office of Electronics and Machinery

cc: Phillip D. Torrence, Esq.