

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
February 14, 2012**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

**Sunshine Heart, Inc.**

**File No. 001-35312 - CF#27864**

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Sunshine Heart, Inc. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 10-12B/A filed on February 1, 2012, as amended.

Based on representations by Sunshine Heart, Inc. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit will not be released to the public for the time period specified:

Exhibit 10.17                      through February 1, 2017

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Daniel Morris  
Special Counsel