



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

Mail Stop 6010

November 20, 2008

Via U.S. Mail

Mr. William M. Iacona
Chief Financial Officer
Somanetics Corporation
1653 East Maple Road
Troy, MI 48083-4208

Re: Somanetics Corporation
Form 10-K for the fiscal year ended November 30, 2007
Filed February 6, 2008
File No. 0-19095

Dear Mr. Iacona:

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