

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-0405

Mail Stop 3561

December 18, 2007

Mr. Gino Chouinard Chief Financial Officer HearUSA, Inc. 1250 Northpoint Parkway West Palm Beach, Florida 33407

RE: HearUSA, Inc.

Form 10-K for Fiscal Year Ended December 30, 2006

Filed April 6, 2007 File No. 1-11655

Dear Mr. Chouinard:

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

Sincerely,

William Thompson Branch Chief