



DIVISION OF  
CORPORATION FINANCE

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

October 27, 2010

Stephen J. Hansbrough  
Chairman and Chief Executive Officer  
HearUSA, Inc.  
1250 Northpoint Parkway  
West Palm Beach, Florida 33407

**Re: HearUSA, Inc.**  
**Form 10-K for the Fiscal Year Ended December 26, 2009**  
**Filed March 26, 2010**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 26, 2010**  
**Form 10-Q for the Quarterly Period Ended June 26, 2010**  
**Filed August 10, 2010**  
**File No. 001-116655**

Dear Mr. Hansbrough:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director

cc: LaDawn Naegle  
Bryan Cave LLP  
Via Fax (202) 220-7346