



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