



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

Mail Stop 3720

August 17, 2006

Via U.S. Mail and Fax (801-553-6707)

Mr. Roger D. Dudley
Executive Vice President and Chief Financial Officer
Fonix Corporation
9350 South 150 East, Suite 700
Sandy, Utah 84070

RE: **Fonix Corporation**
Form 10-K for Fiscal Year Ended December 31, 2005
Filed March 21, 2006
Form 10-Q for Fiscal Quarter Ended March 31, 2006
File No. 0-23862

Dear Mr. Dudley:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director