

March 13, 2008

Stephen C. Vaughan  
Vice President and Chief Financial Officer  
Sonic Corporation  
300 Johnny Bench Drive  
Oklahoma City, Oklahoma 73104

Re: **Sonic Corporation**  
**Form 10-K: For the fiscal year ended August 31, 2007**  
**Commission file number: 0-18859**

Dear Mr. Vaughan:

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

Sincerely,

Michael Fay  
Branch Chief