



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

June 4, 2008

Via U.S. Mail and Fax (425) 487-4337

James T. Engen
Chairman, President and Chief Executive Officer
Loud Technologies Inc.
16220 Wood-Red Road, N.E.
Woodinville, Washington 98072

**Re: Loud Technologies Inc.
Preliminary Proxy Statement on Schedule 14A
Filed April 22, 2008
File No. 000-26524**

Dear Mr. Engen:

The Division of Corporation Finance has completed its review of your Preliminary Proxy Statement on Schedule 14A and related filings and does not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director