

April 18, 2017

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F. Street, NE  
Washington, D.C. 20549  
Attention: Tim Buchmiller

**Re: Sunshine Heart, Inc.**  
**Registration Statement on Form S-1**  
**File No. 333-216841**  
**Acceleration Request**  
**Requested Date: April 18, 2017**  
**Requested Time: 5:00 P.M. Eastern Time**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Sunshine Heart, Inc. (the “**Company**”) hereby requests that the above-referenced Registration Statement on Form S-1 (File No. 333-216841) (the “**Registration Statement**”) be declared effective at the “Requested Date” and “Requested Time” set forth above, or as soon as practicable thereafter, or at such later time as the Company or its counsel may orally request via telephone call to the staff (the “**Staff**”) of the Division of Corporation Finance of the Securities and Exchange Commission (the “**Commission**”). The Company hereby authorizes each of Phillip D. Torrence, Meredith Ervine and Jessica Herron of Honigman Miller Schwartz and Cohn LLP, counsel to the Company, to make such request on its behalf.

The Company hereby acknowledges that:

- should the Commission or the Staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the Staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please confirm the effectiveness of the Registration Statement with Meredith Ervine of Honigman Miller Schwartz and Cohn LLP by telephone at (616) 649-1942.

*[Signature page follows]*

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Sincerely,

SUNSHINE HEART, INC.

/s/ John Erb

John Erb

Chief Executive Officer

cc: Phillip D. Torrence, Honigman Miller Schwartz and Cohn LLP  
Meredith Ervine, Honigman Miller Schwartz and Cohn LLP  
Jessica Herron, Honigman Miller Schwartz and Cohn LLP  
Joseph A. Smith, Ellenoff Grossman & Schole LLP  
Michael F. Nertney, Ellenoff Grossman & Schole LLP

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