



DIVISION OF  
CORPORATION FINANCE

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

February 16, 2012

Via E-Mail

Jeffrey Mathiesen  
Chief Financial Officer  
Sunshine Heart, Inc.  
12988 Valley View Road  
Eden Prairie, Minnesota 55344

**Re: Sunshine Heart, Inc.  
Form 10  
Filed September 30, 2011  
File No. 001-35312**

Dear Mr. Mathiesen:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Daniel Morris for

Amanda Ravitz  
Assistant Director

cc (by e-mail): Matthew R. Kuhn -- Faegre Baker Daniels LLP