

Mail Stop 4561

April 17, 2007

Kenneth A. Minor  
Chief Financial Officer  
Sonic Foundry, Inc.  
222 West Washington Avenue, Suite 775  
Madison, WI 53703

**Re: Sonic Foundry, Inc.  
Form 10-K for Fiscal Year Ended September 30, 2006  
File No. 000-30407**

Dear Mr. Minor:

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

Sincerely,

Kathleen Collins  
Accounting Branch Chief