

Mail Stop 4561

May 1, 2009

Penny Green, Chief Executive Officer  
Sound Revolution Inc.  
925 West Georgia Street, Suite 1820  
Vancouver, British Columbia  
Canada V6C 3L2

**Re: Sound Revolution Inc.  
Form 8-K Filed April 14, 2009  
File No. 333-118398**

Dear Ms. Green:

We have completed our review of your Form 8-K and have no further comments at this time on the specific issues raised.

Sincerely,

Craig Wilson  
Senior Assistant Chief Accountant