

Mail Stop 4561

April 25, 2008

Mr. Paul F. Norris
Executive Vice President, Interim Chief Financial
Officer and General Counsel
Sonic Solutions
101 Rowland Way, Suite 110
Novato, CA 94945

**Re: Sonic Solutions
Form 10-K for Fiscal Year Ended March 31, 2007
Filed February 26, 2008
Form 10-K for Fiscal Year Ended March 31, 2006
Filed June 14, 2006
File No. 000-23190**

Dear Mr. Norris:

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

Sincerely,

Mark Kronforst
Accounting Branch Chief