

Summit Wireless Technologies, Inc.
6840 Via Del Oro, Ste. 280
San Jose, CA 95119

April 17, 2020

VIA EDGAR

U.S. Securities and Exchange Commission
Division of Corporate Finance
100 F Street, N.E.
Washington D.C. 20549

**Re: Summit Wireless Technologies, Inc.
Registration Statement on Form S-1, as amended
File No. 333-237516
Request for Acceleration of Effective Date**

Ladies and Gentlemen:

Pursuant to Rule 461 of the General Rules and Regulations under the Securities Act of 1933, as amended, Summit Wireless Technologies, Inc. (the "**Registrant**") hereby requests that the U.S. Securities and Exchange Commission accelerate the effective date of the above-referenced Registration Statement on Form S-1, as amended (the "**Registration Statement**"), and declare the Registration Statement effective as of 5:00 p.m. Eastern time, on April 20, 2020, or as soon thereafter as possible. This request for acceleration is subject, however, to your receiving a telephone call prior to such time from our legal counsel, Sullivan & Worcester LLP ("**Sullivan**"), confirming this request. The Registrant hereby authorizes each of David E. Danovitch and Michael DeDonato of Sullivan to make such request on its behalf.

Once the Registration Statement has been declared effective, please orally confirm that event with David E. Danovitch of Sullivan, counsel to the Registrant, at (212) 660-3060, or in his absence, Michael DeDonato at (212) 660-3038.

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Sincerely,

Summit Wireless Technologies, Inc.

By: /s/ Brett Moyer
Brett Moyer
Chief Executive Officer

cc: George Oliva, Summit Wireless Technologies, Inc.
Gary Williams, Summit Wireless Technologies, Inc.
David E. Danovitch, Sullivan & Worcester LLP
Michael DeDonato, Sullivan & Worcester LLP
