



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

May 29, 2009

VIA U.S. MAIL

Aviram Steinhart
Chief Financial Officer
Lumenis Ltd
P.O. Box 240
Yokneam 20692, Israel

Re: Lumenis Ltd.
Form 20-F for the Fiscal Year Ended December 31, 2007
Filed June 25, 2008
File No. 000-27572

Dear Mr. Steinhart:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Angela Crane
Branch Chief