

Mail Stop 6010

September 7, 2006

Michael A. Baker, President and Chief Executive Officer  
ArthroCare Corporation  
111 Congress Avenue  
Austin, Texas 78701

Via U S Mail and FAX [(512) 391-3901]

**Re: ArthroCare Corporation**  
**Form 10-K for the fiscal year ended December 31, 2005**  
**File No. 0-27422**

Dear. Mr. Baker:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant