



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

July 29, 2008

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

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

**Re: ArthroCare Corporation
Form 8-K for Item 4.02
Filed July 21, 2008
File No. 0-27422**

Dear Mr. Baker:

We have completed our review of your Form 8-K and do not, at this time, have any further comments.

Sincerely,

Brian Cascio
Accounting Branch Chief