



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

December 23, 2009

VIA U.S. MAIL

Mr. Richard A. Rusk  
Chief Financial Officer  
Healthtronics, Inc.  
9825 Spectrum Drive  
Building 3  
Austin, Texas 78717

**Re: Healthtronics, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Filed March 10, 2009  
File No. 000-30406**

Dear Mr. Rusk

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

Sincerely,

Jeff Jaramillo  
Accounting Branch Chief