



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3030

March 27, 2009

John T. Kilcoyne
Chairman and Chief Executive Officer
Micrus Endovascular Corporation
821 Fox Lane
San Jose, California 94131

Re: Micrus Endovascular Corporation
Form 10-K for Fiscal Year Ended March 31, 2008
Filed June 12, 2008
File 000-51323

Dear Mr. Kilcoyne:

We have completed our review of your Annual Report on Form 10-K and have no further comments at this time. If you have any questions please contact Ruairi Regan at (202) 551-3269.

Sincerely,

Tim Buchmiller
Senior Attorney