

Mail Stop 6010

June 29, 2006

Mr. Timothy Marcotte  
Chief Financial Officer  
Vnus Medical Technologies, Inc.  
5799 Fontanoso  
San Jose, CA 95138

**Re: Vnus Medical Technologies, Inc.  
Form 10-K for the Year Ended December 31, 2005  
Forms 10-Q for the Quarter Ended March 31, 2006  
File No. 000-50988**

Dear Mr. Marcotte:

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

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant