

Mail Stop 6010

August 31, 2007

James A. Wylie, Jr., Chief Executive Officer  
Diomed Holdings, Inc.  
1 Dundee Park  
Andover, Massachusetts 01810

Via U S Mail and FAX [(978) 475-8488 ]

**Re: Diomed Holdings, Inc.**  
**Form 10-KSB for the fiscal year ended December 31, 2006**  
**Form 10-QSB for the fiscal quarters March 31 and June 30, 2007**  
**File No. 1-31250**

Dear Mr. Wylie:

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

Sincerely,

Brian R. Cascio  
Branch Chief