



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

December 11, 2009

Via U S Mail and FAX [(952) 930-5737]

Anthony P. Bihl, III  
President and Chief Executive Officer  
American Medical Systems Holdings, Inc.  
10700 Bren Road West  
Minnetonka, Minnesota 55343

**Re: American Medical Systems Holdings, Inc.  
Form 10-K for the fiscal year ended January 3, 2009  
Filed March 3, 2009  
File No. 0-30733**

Dear Mr. Bihl:

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

Sincerely,

Brian Cascio  
Accounting Branch Chief