



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

June 3, 2009

VIA U.S. MAIL

Mr. J. K. Hullett  
Chief Financial Officer  
Intraop Medical Corporation  
570 Del Rey Avenue  
Sunnyvale, California 94086

**Re: Intraop Medical Corporation**  
**Form 10-K for the year ended September 30, 2008**  
**Filed October 14, 2008**  
**File No. 000-10761**

Dear Mr. Hullett:

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

Sincerely,

Angela Crane  
Accounting Branch Chief