



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

December 23, 2005

Ronald L. Marsiglio
President and Chief Executive Officer
Benthos, Inc.
49 Edgerton Drive
North Falmouth, Massachusetts 02556

Re: Benthos, Inc.
PRE R 14A filed December 23, 2005
File No. 000-29024

Dear Mr. Marsiglio:

We have completed our review of your preliminary proxy statement and related filings and have no further comments at this time.

Sincerely,

Pamela A. Long
Assistant Director

Cc: John T. Lynch
Davis Malm D'Agostine, P.C.
One Boston Place
Boston, MA 02108