



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