



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

Mail Stop 3030

May 21, 2009

Via U.S. Mail

Mr. John F. Glenn  
Chief Financial Officer  
Solta Medical, Inc.  
25881 Industrial Boulevard  
Hayward, CA 94545

**RE: Solta Medical, Inc.  
Item 4.01 Form 8-K  
Filed April 30, 2009  
File No. 1-33123**

Dear Mr. Glenn:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief