



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

Mail Stop 3030

December 17, 2009

Via U.S. Mail

Mr. Stephen J. Fanning
Chief Executive Officer
Solta Medical, Inc.
25881 Industrial Boulevard
Hayward, CA 94545

**Re: Solta Medical, Inc.
Form 10-K for fiscal year ended December 31, 2008
Filed March 31, 2009
File No. 1-33123**

Dear Mr. Fanning:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief