

Mail Stop 6010

December 21, 2007

Via Facsimile and U.S. Mail

Mr. Richard Thon  
Chief Financial Officer  
ProUroCare Medical Inc.  
5500 Wayzata Blvd., Suite 310  
Golden Valley, MN 55416

**Re: ProUroCare Medical Inc.  
Form 10-KSB for the fiscal year ended December 31, 2006  
Filed March 30, 2007  
File No. 0-51774**

Dear Mr. Thon:

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

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant