



DIVISION OF  
CORPORATION FINANCE

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

December 22, 2010

Mr. Richard Thon  
Chief Financial Officer  
ProUroCare Medical Inc.  
6440 Flying Cloud Drive, Suite 101  
Eden Prairie, MN 55344

**Re: ProUroCare Medical Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed March 31, 2010**  
**File No. 000-51774**

Dear Mr. Thon:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief