



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

July 7, 2009

VIA U.S. MAIL

Mr. Steven M. VanDick
Chief Financial Officer
Hansen Medical, Inc.
800 East Middlefield Road
Mountain View, California 94043

**Re: Hansen Medical, Inc.
Form 10-K for the year ended December 31, 2008
Filed March 16, 2009
File No. 001-33151**

Dear Mr. VanDick:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James
Senior Assistant Chief Accountant