



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

Mail Stop 3030

January 20, 2010

Mr. Thomas E. Powell  
Chief Financial Officer  
TomoTherapy Incorporated  
1240 Deming Way  
Madison, Wisconsin 53717

**Re: TomoTherapy Incorporated  
Amendment 3 to Form 10-K for the Year Ended December 31, 2008  
File No. 001-33452**

Dear Mr. Powell:

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