



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

Mail Stop 3030

December 10, 2008

Via U.S. Mail

Mr. John T. Dahldorf
Chief Financial Officer
Volcano Corporation
11455 El Camino Real, Suite 460
San Diego, CA 92130

**Re: Volcano Corporation
Form 10-K for the Year Ended December 31, 2007
File No. 000-52045**

Dear Mr. Dahldorf:

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