



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

December 9, 2008

VIA U.S. MAIL

Mr. Greg S. Lea
Senior Vice President and Chief Financial Officer
Enteromedics Inc.
2800 Patton Road
St. Paul, Minnesota 55113

Re: Enteromedics, Inc.
Form 10-K for the year ended December 31, 2007
Filed March 13, 2008
File No. 001-33818

Dear Mr. Lea:

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

Sincerely,

Angela Crane
Accounting Branch Chief