



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

Mail Stop 6010

August 26, 2008

VIA U.S. MAIL

Marshall Sterman  
President and Chief Executive Officer  
Aquamer Medical Corp.  
510 Turnpike Street  
Suite 204  
N. Andover, MA 01845

**Re: Aquamer Medical Corp.  
Form 10-KSB for the Year Ended December 31, 2007  
File No. 000-52327**

Dear Mr. Sterman:

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

Sincerely,

Martin James  
Senior Assistant Chief Accountant