



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

Mail Stop 3030

October 8, 2009

Via Facsimile and U.S. Mail

Mr. Marshall Sterman  
Chief Executive Officer  
Aquamer Medical Corp.  
68 Phillips Beach Avenue  
Swampscott, MA 01907

**Re: Aquamer Medical Corp.  
Form 10-K for the Year Ended December 31, 2008  
Filed April 15, 2009  
Form 10-Q for the Quarter Ended June 30, 2009  
File No. 000-52327**

Dear Mr. Sterman:

We have reviewed your response letter dated October 4, 2009 and we have the following additional comments. Where indicated, we think you should revise your documents in future filings in response to these comments. If you disagree, we will consider your explanation as to why our comments are inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

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Form 10-K for the Year Ended December 31, 2008

Financial Statements, page F-1

Notes to Financial Statements

Note 4. Patents

1. We note your response to our prior comment 2 in our letter dated August 19, 2009. We further note from your response to prior comment 2 in our letter dated July 19, 2009 related to your Preliminary Statement on Schedule 14C that you plan on abandoning your current platform technology and to begin focusing on “real time” Internet search engine technology. We also note that you have been unable to enter into agreements with suppliers to provide the polymer product with the chemical characteristics necessary for your technology and that you do not have the funds to conduct any further clinical trials on your existing products. Considering your decision to abandon your current business technology and your cumulative losses and losses incurred during the six months ended June 30, 2008, please explain to us in more detail how you evaluated your patent rights related to the *Hydropatella Implant* for impairment at December 31, 2008 and each subsequent reporting date. Additionally, please provide us with a copy of your most recent impairment analysis.

Form 10-Q for the Quarter Ended June 30, 2009

Note 7. Stockholders' Deficiency, page F-4

2. We note that you issued significant amounts of stock for services during the six months ended June 30, 2009. Please revise this note in future filings to disclose your accounting policy for stock compensation issued to non-employees. Refer to section 505-50 of the FASB Accounting Standard Codification.

As appropriate, please respond to these comments within 10 business days or tell us when you will provide us with a response. Please furnish a cover letter that keys your response to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your responses to our comments.

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You may contact Tara Harkins, Staff Accountant at (202) 551-3639 or me at (202) 551-3663 if you have questions regarding comments on the financial statements and related matters. In this regard, do not hesitate to contact Kevin L. Vaughn, Accounting Branch Chief, at (202) 551-3643.

Sincerely,

Eric Atallah  
Reviewing Accountant