



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

DIVISION OF  
CORPORATION FINANCE

December 9, 2010

Edwin A. Reilly  
Chief Executive Officer  
Aquamer Medical Corp.  
8 Algonquin Drive  
Natick, Massachusetts 01760

**Re: Aquamer Medical Corp.  
Preliminary Proxy Statement on Schedule 14A  
Filed November 5, 2010  
File No. 000-52327**

Dear Mr. Reilly:

We have completed our limited review of your filing and do not have any further comments at this time. If you have any questions, please contact Ruairi Regan at (202) 551-3269 or me, at (202) 551-3617.

Sincerely,

Russell Mancuso  
Branch Chief

cc (by facsimile): Eric Hellige, Esq.