



DIVISION OF  
CORPORATION FINANCE

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

August 24, 2010

Mr. Fritz L. LaPorte  
Chief Financial Officer  
Mako Surgical Corporation  
2555 Davie Road  
Ft. Lauderdale, Florida 33317

**Re: Mako Surgical Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed March 10, 2010**  
**File No. 001-33966**

Dear Mr. LaPorte:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeff Jaramillo  
Accounting Branch Chief