



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

August 27, 2010

Via U.S. Mail

Mr. Dennis M. McGrath  
Chief Executive Officer  
PhotoMedex, Inc.  
147 Keystone Drive  
Montgomeryville, PA 18936

**RE: PhotoMedex, Inc.  
Item 4.01 Form 8-K  
Filed August 18, 2010  
File No. 0-11635**

Dear Mr. McGrath:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

Kevin Vaughn  
Accounting Branch Chief