



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

December 17, 2008

Mr. Guy A. Childs
Vice President and Chief Financial Officer
The Spectranetics Corporation
96 Talamine Court
Colorado Springs, Colorado 80907

Re: The Spectranetics Corporation
Form 10-K for the fiscal year ended December 31, 2007
Filed March 17, 2008
File No. 000-19711

Dear Mr. Childs:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief