



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

July 2, 2009

Raymond C. Kubacki, Jr.
Chief Executive Officer
Psychemedics Corporation
125 Nagog Park
Acton, MA 01720

Re: Psychemedics Corporation
Form 10-K for fiscal year ended December 31, 2008
Filed March 27, 2009
File No. 001-13738

Dear Mr. Kubacki:

We have completed our review of your Form 10-K and your letter dated June 26, 2009 and have no further comments at this time.

Sincerely,

John Reynolds
Assistant Director