



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

July 23, 2009

Steven J. Murphy
Chief Financial Officer
Natus Medical Incorporated
1501 Industrial Road
San Carlos, CA 94070

Re: Natus Medical Incorporated
Form 10-K for the Fiscal-Year ended December 31, 2008
Filed March 10, 2009
File No. 000-33001

Dear Mr. Murphy:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin James
Senior Assistant Chief Accountant