



DIVISION OF
CORPORATION FINANCE

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

December 20, 2010

Via Facsimile and U.S. Mail

Mr. James G. Thomasch, Chief Financial Officer
PLC Systems Inc.
10 Forge Park
Franklin, Massachusetts 02038

**Re: PLC Systems Inc.
Preliminary Proxy Statement on Schedule 14A
Filed November 18, 2010
File No. 1-11388**

Dear Mr. Thomasch:

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

Sincerely,

Martin James
Senior Assistant Chief Accountant