

Mail Stop 6010

May 3, 2007

Mr. Paul S. Weiner
Chief Financial Officer
Palomar Medical Technologies, Inc.
82 Cambridge Street
Burlington, Massachusetts 01803

**RE: Palomar Medical Technologies, Inc.
Form 10-K for the year ended December 31, 2006
File No. 1-11177**

Dear Mr. Weiner:

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 F. James
Senior Assistant Chief Accountant