



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

Mail Stop 3030

January 26, 2009

Via U.S. Mail

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

**Re: Palomar Medical Technologies, Inc.
Form 10-K for the Year Ended December 31, 2007
File No. 001-11177**

Dear Mr. Weiner:

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