



DIVISION OF  
CORPORATION FINANCE

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

December 15, 2010

Joseph P. Caruso  
President, Chief Executive Officer and Director  
Palomar Medical Technologies, Inc.  
15 Network Drive  
Burlington, MA 01803

**Re: Palomar Medical Technologies, Inc.  
Definitive Proxy Statement on Schedule 14A  
Filed April 12, 2010  
File No. 001-11177**

Dear Mr. Caruso:

We have completed our limited review of your filing and do not have any further comments at this time. Please contact Aslynn Hogue at (202) 551-3841 with any questions.

Sincerely,

Russell Mancuso  
Branch Chief

cc (fax): Patricia A. Davis, General Counsel — Palomar Medical Technologies, Inc.