



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.