



DIVISION OF
CORPORATION FINANCE

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

May 12, 2011

Mr. Paul S. Weiner, Chief Financial Officer
Palomar Medical Technologies, Inc.
15 Network Drive
Burlington, Massachusetts 01803

Re: Palomar Medical Technologies, Inc.
Form 10-K
Filed March 9, 2011
File No. 001-11177

Dear Weiner:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief