

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**

**May 24, 2010**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

**Palomar Medical Technologies, Inc.**

**File No. 001-11177 - CF# 24759**

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Palomar Medical Technologies, Inc. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 8-K filed on February 24, 2010.

Based on representations by Palomar Medical Technologies, Inc. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit will not be released to the public for the time period specified:

Exhibit 10.1                      through April 12, 2011

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Sonia Barros  
Special Counsel