



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

January 4, 2008

Gregory E. Lichtwardt
Chief Financial Officer
Conceptus, Inc.
331 East Evelyn
Mountain View, CA 94041

RE: Conceptus, Inc.
Form 10-K for the fiscal year ended December 31, 2006
Filed March 15, 2007
File No. 000-27596

Dear Mr. Lichtwardt:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James
Senior Assistant Chief Accountant