



DIVISION OF
CORPORATION FINANCE
Mail Stop 3030

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

June 2, 2011

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

Re: Conceptus, Inc.
Form 10-K for the fiscal year ended December 31, 2010
Filed March 15, 2011
File No. 000-27596

Dear Mr. Lichtwardt:

We have completed our review of your filings. 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 filings 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 filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

Brian Cascio
Accounting Branch Chief