



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3030

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

January 27, 2010

Mark L. Faupel, Ph.D.  
President and Chief Executive Officer  
Guided Therapeutics, Inc.  
5835 Peachtree Corners East, Suite D  
Norcross, GA 30092

**Re: Guided Therapeutics, Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed October 14, 2009  
File No. 000-22179**

Dear Dr. Faupel:

We have completed our limited review of your Preliminary Proxy Statement and have no further comments at this time. If you have any questions, please contact Gabriel Eckstein at (202) 551-3286 or me at (202) 551-3641.

Sincerely,

Geoff Kruczek  
Senior Attorney

cc: John E. Zamer  
Jones Day