



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

June 29, 2009

VIA U.S. MAIL

Mr. Richard E. Davis
Chief Operating Officer and Chief Financial Officer
NMT Medical, Inc.
27 Wormwood Street
Boston, Massachusetts 02210

**Re: NMT Medical, Inc.
Form 10-K for the year ended December 31, 2008
Filed March 13, 2009
File No. 000-21001**

Dear Mr. Davis:

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 James
Senior Assistant Chief Accountant