

Mail Stop 6010

September 20, 2006

Mr. Sam B. Humphries
President and Chief Executive Officer
Healthtronics, Inc.
1301 Capitol of Texas Highway, Suite 200B
Austin, Texas 78746

**RE: Healthtronics, Inc.
Form 10-K for the year ended December 31, 2005
File No. 0-30406**

Dear Mr. Humphries:

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