



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

December 23, 2009

VIA U.S. MAIL

Mr. Richard A. Rusk
Chief Financial Officer
Healthtronics, Inc.
9825 Spectrum Drive
Building 3
Austin, Texas 78717

**Re: Healthtronics, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 10, 2009
File No. 000-30406**

Dear Mr. Rusk

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

Sincerely,

Jeff Jaramillo
Accounting Branch Chief