



DIVISION OF  
CORPORATION FINANCE

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

July 27, 2010

Ronald J. Santilli  
Chief Financial Officer  
Cutera, Inc.  
3240 Bayshore Blvd.  
Brisbane, CA 94005

**Re: Cutera, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2009**  
**Filed March 15, 2010**  
**File No. 000-50644**

Dear Mr. Santilli:

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