



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

DIVISION OF  
CORPORATION FINANCE

January 15, 2015

Via E-mail

Mr. R. Scott Huennekens  
President and Chief Executive Officer  
Volcano Corporation  
3721 Valley Centre Drive, Suite 500  
San Diego, California 92130

**Re: Volcano Corporation  
Amendment No. 1 to Schedule 14D-9  
Filed January 13, 2015  
File No. 005-82497**

Dear Mr. Huennekens:

We have reviewed your filing and have the following comment.

General

1. While not necessarily agreeing with your analysis regarding the existence of a tender offer, we have determined not to pursue the applicability of Rule 13e-4 to the offer at this time. We reserve the right to make further inquiry into this matter and make any recommendations we deem appropriate.

You may contact me at (202) 551-3503 if you have any questions.

Sincerely,

/s/ David L. Orlic

David L. Orlic  
Special Counsel  
Office of Mergers and Acquisitions

cc: Via E-mail  
Matthew T. Browne, Esq.  
Cooley LLP