



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

December 17, 2008

Jeffrey F. O'Donnell
Chief Executive Officer
147 Keystone Drive
PhotoMedex, Inc.
Montgomeryville, Pennsylvania 18936

**Re: PhotoMedex, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed October 2, 2008
File No. 0-11635**

Dear Mr. O'Donnell:

We have completed our limited review of your preliminary proxy statement and have no further comments at this time. If you have any questions, please contact Tom Jones at 202-551-3602.

Sincerely,

Kevin Vaughn
Accounting Branch Chief