



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

August 27, 2010

Via U.S. Mail

Mr. Dennis M. McGrath
Chief Executive Officer
PhotoMedex, Inc.
147 Keystone Drive
Montgomeryville, PA 18936

**RE: PhotoMedex, Inc.
Item 4.01 Form 8-K
Filed August 18, 2010
File No. 0-11635**

Dear Mr. McGrath:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

Kevin Vaughn
Accounting Branch Chief