## UNITED STATES SECURITIES AND EXCHANGE COMMISSION July 21, 2008

## ORDER GRANTING CONFIDENTIAL TREATMENT UNDER THE SECURITIES EXCHANGE ACT OF 1934

## **The Spectranetics Corporation**

File No. 0-19711 - CF#18899

The Spectranetics Corporation submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 10-Q filed on August 14, 2006.

Based on representations by The Spectranetics Corporation that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit(s) will not be released to the public for the time period(s) specified:

Exhibit 10.40 through May 3, 2016

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Perry Hindin Special Counsel