



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

July 2, 2009

Raymond C. Kubacki, Jr.  
Chief Executive Officer  
Psychemedics Corporation  
125 Nagog Park  
Acton, MA 01720

**Re: Psychemedics Corporation**  
**Form 10-K for fiscal year ended December 31, 2008**  
**Filed March 27, 2009**  
**File No. 001-13738**

Dear Mr. Kubacki:

We have completed our review of your Form 10-K and your letter dated June 26, 2009 and have no further comments at this time.

Sincerely,

John Reynolds  
Assistant Director