



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

December 15, 2008

Via U S Mail and FAX [ (978) 777-8411 ]

Michael R. Minogue  
Chairman, President and Chief Executive Officer  
Abiomed, Inc.  
22 Cherry Hill Drive  
Danvers, Massachusetts 01923

**Re: Abiomed, Inc.  
Form 10-K for the fiscal year ended March 31, 2008  
File No. 1-9585**

Dear Mr. Minogue:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Brian Cascio  
Accounting Branch Chief