UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549 SCHEDULE 13G				
Under the Securities Exchange Act of 1934 (Amendment No)*				
Cutera,	Inc.			
(Name of Issuer)				
Common Stock				
(Title of Class of Securities)				
232109108				
(CUSIP Number)				
with a copy to: Austin W. Marxe Allen B. Levithan, Esq. 527 Madison Avenue, Suite 2600 Lowenstein Sandler PC New York, New York 10022 65 Livingston Avenue Roseland, New Jersey 07068 (973) 597-2406				
(Name, Address and Telephone Number of Person Authorized to Receive Notices and Communications)				
December 31, 2010 (Date of Event which Requires Filing of this Statement)				
Check the appropriate box to designate the rule pursuant to which this Schedule is filed:				
	_x	Rule 13d-1(b Rule 13d-1(c Rule 13d-1(d)	
*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter disclosures provided in a prior cover page. The information required on the remainder of this cover page shall not be				
to be ?filed? for the purpose of Section 18 of the Securities Exchange Act of 1934 (?Act?) or otherwise subject to the liabilities of that section of the Act				
but shall be subject to all other provisions of the Act (however, see the Notes).				
Cusip No. 232109108 13G Page 2 of 6 Pages 1.Names of Reporting Persons. I.R.S. Identification Nos. of above persons (entities only):				
Austin W. Marxe and David M. Greenhouse				
	2.	Check the Appropriate Box if a Member of a Group (See		
Instruct	ions): (a) (b)	[]	Not Applicable	
	3.	SEC Use Only		
	4.	Source of Fu	nds (See Instructions): 00	
Ttoms 2/	5. (d) or 2(Check if Disclosure of Legal Proceedings Is Required Pursuant to		
Ttellis Z((u) 01 2((e).	Not Applicable	
	6.	Citizenship	or Place of Organization: United States	
	Number of Shares E Owned by	Beneficially	Sole Voting Power: 0 8. Shared Voting Power: 698,747*	
	Each Rep Person V	oorting 9.	Sole Dispositive Power: 0 Shared Dispositive Power: 698,747*	

- 11. Aggregate Amount Beneficially Owned by Each Reporting Person: 698,747*
- 12. Check if the Aggregate Amount in Row (11) Excludes Certain Shares (See Instructions): Not Applicable
- 13. Percent of Class Represented by Amount in Row (11): 5.1%*
- 14. Type of Reporting Person (See Instructions): IA, IN

* This is a joint filing by Austin W. Marxe (?Marxe?) and David M. Greenhouse (?Greenhouse?). Marxe and Greenhouse share sole voting and investment power over 198,962 Common Shares owned by Special Situations Cayman Fund, L.P., 344,468 Common Shares owned by Special Situations Fund III QP, L.P. and 155,317 Common Shares owned by Special Situations Life Sciences Fund, L.P. See Items 2 and 4 of this Schedule for additional information.

Page 3 of 6 Pages

- Item 1. Security and Issuer:
 - (a) Cutera, Inc.
 - (b) 3240 Bayshore Blvd., Brisbane, California 94005
- Item 2. (a) Name of Person Filing:

The persons filing this report are Austin W. Marxe (?Marxe?) and David M. Greenhouse (?Greenhouse?), who are the controlling principals of AWM Investment Company, Inc. (?AWM?), the general partner of and investment adviser to Special Situations Cayman Fund, L.P. (?Cayman?). AWM also serves as the general partner of MGP Advisers Limited Partnership (?MGP?), the general partner of Special Situations Fund III QP, L.P. (?SSFQP?). Marxe and Greenhouse are members of LS Advisers L.L.C. (?LS?), the general partner of Special Situations Life Sciences Fund, L.P. (?SSLS?). AWM serves as the investment adviser to SSFQP and SSLS. (SSFQP, Cayman, and SSLS, will hereafter be referred to as, the ?Funds?). The principal business of each Fund is to invest in equity and equity-related securities and other securities of any kind or nature.

(b) Address of Principal Business Office or, if none, Residence:

The principal business address for Marxe and Greenhouse is 527 Madison Avenue, Suite 2600, New York, NY 10022.

(c) Citizenship:

Austin W. Marxe and David M. Greenhouse are United

- (d) Title of Class of Securities: Common Stock (e) CUSIP Number: 232109108.
- Item 3. If this statement is filed pursuant to \$240.13d-1(b) or 240.13d-2(b), check whether

the person filing is a: Not Applicable

- (a) () Broker or Dealer registered under section 15 of the Act;
 (b) () Bank as defined in section 3(a) (6) of the Act;
 (c) () Insurance Company as defined in section 3(a) (19) of the Act;
 (d) () Investment Company registered under section 8 of the Investment Company Act of 1940;
 (e) () An Investment Adviser in accordance with \$240.13d -1(b)(I)(ii)(E);
- (f) () An employee benefit plan or endowment fund in accordance with 240.13d-1(b)(I)(ii)(F);

Page 4 of 6 Pages

(g) () A parent holding company or control person in accordance with \$240.13d-

1(b)(1)(ii)(G);

(h) () $\,$ A savings association as defined in Section 3(b) of the Federal Deposit Insurance

Act;

States citizens.

- (i) () A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940;
- (j) () Group, in accordance with 240.13d-1(b)(1)(ii)(J).

Item 4. Ownership:

- (a) Amount Beneficially Owned: Messrs. Marxe and Greenhouse beneficially own a total of 698,747 Common Shares. This amount includes 198,962 Common Shares owned by Cayman, 155,317 Common Shares owned by SSLS and 344,468 Common Shares owned by SSFQP.
- (b) Percent of Class: Messrs. Marxe and Greenhouse beneficially own 5.1% of the shares outstanding. Cayman owns 1.5% of the outstanding shares, SSLS owns 1.1% of the outstanding shares, and SSFQP owns 2.5% of the outstanding shares.
 - (c) Number of Shares as to which the person has:
 - (i) Sole power to vote or to direct the vote: 0
 - (ii) Shared power to vote or to direct the vote: 698,747
 - (iii) Sole power to dispose or to direct the disposition of: $\ensuremath{\text{0}}$
- (iv) Shared power to dispose or to direct the disposition of: 698,747
- Item 5. Ownership of Five Percent or Less of a Class: If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more that five percent of the class of securities, check the following ___.
- Item 6.0wnership of More than Five Percent on Behalf of Another Person: Not Applicable.
- Item 7. Identification and Classification of the Subsidiary Which Acquired the Security being Reported on By the Parent Holding Company: Not Applicable.
- Item 8. Identification and Classification of Members of the Group: Not applicable
- Item 9. Notices of Dissolution of Group: Not applicable.

Page 5 of 6 Pages

Item 10.Certification:

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not

acquired and are not held for the purpose of or with the effect of changing or influencing the $\,$

control of the issuer of the securities and were not acquired and are not held in connection with

or as a participant in any transaction having that purpose or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct. $\frac{1}{2} \int_{-\infty}^{\infty} \frac{1}{2} \left(\frac{1}{2} \int_{-\infty}^{\infty} \frac{1}{$

Dated: February 11, 2011

/s/ Austin W. Marxe AUSTIN W. MARXE Attention: Intentional misstatements or omissions of fact constitute Federal criminal violations (See 18 U.S.C. 1001).

Page 6 of 6 Pages

JOINT FILING AGREEMENT

Austin W. Marxe and David M. Greenhouse hereby agree that the Schedule 13G to which this agreement is attached is filed on behalf of each of them.

/s/_Austin W. Marxe Austin W. Marxe

/s/_David M. Greenhouse David M. Greenhouse

- -6-

S5313/1 1319328.02