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## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, DC 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)
September 27, 2007
(Date of Event Which Requires Filing of this Statement)
Check the appropriate box to designate the rule pursuant to which this Schedule is filed:
[_] Rule 13d-1(b)
[X] 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 the disclosures provided in a prior cover page.
The information required in the remainder of this cover page shall not be deemed 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
1. NAME OF REPORTING PERSONS I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)
Craig A. Drill d/b/a Craig Drill Capital Corp.
2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS) (a) $[\_]$ (b) $[X]$

SEC USE ONLY

CITIZENSHIP OR PLACE OF ORGANIZATION

SOLE VOTING POWER 5. 0 SHARED VOTING POWER 6. 1,027,000 SOLE DISPOSITIVE POWER 7. SHARED DISPOSITIVE POWER 8. 1,027,000 9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 1,027,000 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN 10. SHARES (SEE INSTRUCTIONS) [-]11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 7.7% 12. TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

\_\_\_\_\_\_

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

United States of America

IN; HC

CUSI	P No. 232109108	
1.	NAME OF REPORTING PERSONS I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)	
	Craig Drill Capital, L.L.C.	
2.	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIO (a) (b)	[_]
3.	SEC USE ONLY	
4.	CITIZENSHIP OR PLACE OF ORGANIZATION	
	Delaware	
NUMB	ER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	
5.	SOLE VOTING POWER	
	0	
6.	SHARED VOTING POWER	
	1,027,000	
7.	SOLE DISPOSITIVE POWER	
	0	
8.	SHARED DISPOSITIVE POWER	
	1,027,000	
9.	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON	
	1,027,000	
10.	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS)	[_]
11.	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)	
	7.7%	
12.	TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)	
	00; IA	

CUSIP No.	232109108
Item 1(a).	Name of Issuer:
	Cutera, Inc.
(b).	Address of Issuer's Principal Executive Offices:
	3240 Bayshore Boulevard Brisbane, California 94005
Item 2(a).	Name of Person Filing:
	Craig A. Drill d/b/a Craig Drill Capital Corp.
	Craig Drill Capital, L.L.C.
(b).	Address of Principal Business Office, or if None, Residence:
	724 Fifth Avenue 9th Floor New York, New York 10019
(c).	Citizenship:
	Craig A. Drill d/b/a Craig Drill Capital Corp United States of America
	Craig Drill Capital, L.L.C Delaware
(d).	Title of Class of Securities:
	Common Stock
(e).	CUSIP Number:
	232109108

Item	3.	If 24	This Statement is filed pursuant to ss.240.13 0.13d-2(b), or (c), check whether the person	3d-1(b) or filing is a:
	(a)	[_]	Broker or dealer registered under Section 15 (15 U.S.C. 78c).	of the Exchange Act
	(b)	[_]	Bank as defined in Section $3(a)(6)$ of the Exc U.S.C. 78c).	change Act (15
	(c)	[_]	Insurance company as defined in Section 3(a) Act (15 U.S.C. 78c).	(19) of the Exchange
	(d)	[_]	Investment company registered under Section 8 Company Act of 1940 (15 U.S.C. 80a-8).	3 of the Investment
	(e)	[X]	An investment adviser in accordance with s.24	40.13d-1(b)(1)(ii)(E);
	(f)	[_]	An employee benefit plan or endowment fund in $s.240.13d-1(b)(1)(ii)(F);$	n accordance with
	(g)	[X]	A parent holding company or control person in Rule 13d-1(b)(1)(ii)(G);	n accordance with
	(h)	[_]	A savings association as defined in Section 3 Deposit Insurance Act (12 U.S.C.1813);	3(b) of the Federal
	(i)	[_]	A church plan that is excluded from the defininvestment company under Section 3(c)(14) of Company Act of 1940 (15 U.S.C. 80a-3);	
	(j)	[_]	Group, in accordance with $s.240.13d-1(b)(1)(1)$	ii)(J).
Item	4.	0wne	rship.	
perc			the following information regarding the aggree the class of securities of the issuer identi	
Crai	g A.	Dril	l d/b/a Craig Drill Capital Corp.	
	(a)	Amo	unt beneficially owned:	
		1,0	27,000	
	(b)	Per	cent of class:	
	(6)	7.7		
	(c)	Num	ber 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	1,027,000
		(ii	i) Sole power to dispose or to direct the disposition of	0
		(iv	) Shared power to dispose or to direct the disposition of	1,027,000
Crai	g Dri	ill C	apital, L.L.C.	
	(a)	Amo	unt beneficially owned:	
		1,0	27,000	
	(b)	Per	cent of class:	
		7.7	%	
	, .			
	(c)	Num	ber of shares as to which the person has:	

(i) Sole power to vote or to direct the vote

	<del>-</del>	
(ii)	Shared power to vote or to direct the vote	1,027,000
(iii)	Sole power to dispose or to direct the disposition of	0
(iv)	Shared power to dispose or to direct the disposition of	1,027,000
Item 5. Owners	hip of Five Percent or Less of a Class.	
hereof the repo	atement is being filed to report the fact to rting person has ceased to be the beneficiang the class of securities, check the followi	l owner of more than
Instru	ction: Dissolution of a group requires a r	esponse to this item.
Not Ap	plicable	
Item 6. Owners	hip of More Than Five Percent on Behalf of	Another Person.
direct the rece securities, a s item and, if su person should b company registe	er person is known to have the right to recipt of dividends from, or the proceeds from tatement to that effect should be included in interest relates to more than five perce identified. A listing of the shareholder red under the Investment Company Act of 194 efit plan, pension fund or endowment fund i	the sale of, such in response to this ent of the class, such as of an investment of the beneficiaries
Not Ap	plicable	

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company.

If a parent holding company has filed this schedule, pursuant to Rule 13d-1(b)(1)(ii)(G), so indicate under Item 3(g) and attach an exhibit stating the identity and the Item 3 classification of the relevant subsidiary. If a parent holding company has filed this schedule pursuant to Rule 13d-1(c) or Rule 13d-1(d), attach an exhibit stating the identification of the relevant subsidiary.

Not	Applicable	

Item 8. Identification and Classification of Members of the Group.

If a group has filed this schedule pursuant to Sec.240.13d-1(b)(1)(ii)(J), so indicate under Item 3(j) and attach an exhibit stating the identity and Item 3 classification of each member of the group. If a group has filed this schedule pursuant to Sec.240.13d-1(c) or Sec.240.13d-1(d), attach an exhibit stating the identity of each member of the group.

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Item 9. Notice of Dissolution of Group.

Notice of dissolution of a group may be furnished as an exhibit stating the date of the dissolution and that all further filings with respect to transactions in the security reported on will be filed, if required, by members of the group, in their individual capacity. See Item 5.

Not Applicab	le		

## 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.

October 5, 2007 -----(Date)

Craig A. Drill\*
d/b/a Craig Drill Capital Corp.

/s/ Craig A. Drill -----(Signature)

Craig Drill Capital, L.L.C.\*

By: /s/ Craig A. Drill

Name: Craig A. Drill

d/b/a Craig Drill Capital Corp.

Title: Managing Member

\* The Reporting Person disclaims beneficial ownership of the securities reported herein except to the extent of his pecuniary interest therein.

The original statement shall be signed by each person on whose behalf the statement is filed or his authorized representative. If the statement is signed on behalf of a person by his authorized representative other than an executive officer or general partner of the filing person, evidence of the representative's authority to sign on behalf of such person shall be filed with the statement, provided, however, that a power of attorney for this purpose which is already on file with the Commission may be incorporated by reference. The name and any title of each person who signs the statement shall be typed or printed beneath his signature.

Note. Schedules filed in paper format shall include a signed original and five copies of the schedule, including all exhibits. See s.240.13d-7 for other parties for whom copies are to be sent.

Attention. Intentional misstatements or omissions of fact constitute Federal criminal violations (see 18 U.S.C. 1001).

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