

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

Mail Stop 6010

June 3, 2008

Ronald J. Santilli Chief Financial Officer Cutera, Inc. 3240 Bayshore Blvd. Brisbane, California 94005

RE: Cutera, Inc.

Form 10-K for the fiscal year ended December 31, 2007

Filed March 13, 2008 File No. 000-50644

Dear Mr. Santilli:

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