CUTERA INC Form SC 13G/A March 15, 2007

# UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934 Amendment No.2
CUTERA, INC.
(Name of Issuer)
Common Stock
(Title of Class of Securities)
232109108
(CUSIP Number)
February 1, 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 filed 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 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).
SCHEDULE 13G
CUSIP No. 232109108
NAME OF REPORTING PERSON HealthCor Management, L.P.
1 I.R.S. IDENTIFICATION NOS. OF ABOVE PERSON (ENTITIES ONLY) 20-2893681

CHECK THE 2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*				
SEC USE ON	ILY				
CITIZENSHI Delaware 4	P OR PLACE	C OF ORGANIZATION			
		SOLE VOTING POWER			
NUMBER OF SHARES	5	0			
BENEFICIALLY OWNED BY EACH		SHARED VOTING POWER			
REPORTING PERSON	6 	450,000			
WITH		SOLE DISPOSITIVE POWER			
	7 	0			
		SHARED DISPOSITIVE POWER			
	8	450,000			
AGGREGATE 9 450,000	AMOUNT BEN	WEFICIALLY OWNED BY EACH REPORTING PERSON			
CHECK BOX	IF THE AGG	GREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN	SHARES*  _		
PERCENT OF 11 3.5%	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 11 3.5%				
TVDE OF DE	DODTING DE	"DCOM+			
	TYPE OF REPORTING PERSON*				
12 PN					
	*SEE IN	ISTRUCTIONS BEFORE FILLING OUT!			
		SCHEDULE 13G			
CUSIP No. 232109108					

NAME OF REPORTING PERSON Arthur Cohen

1	I.R.S. IDENTIFICATION NOS. OF ABOVE PERSON (ENTITIES ONLY)				
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*  (a)  _  (b)  X				
3	SEC USE ONLY				
4	CITIZENSHIP OR United States	R PLACE	E OF ORGANIZATION		
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH		5	SOLE VOTING POWER		
		6	SHARED VOTING POWER 450,000		
		7	SOLE DISPOSITIVE POWER		
		8	SHARED DISPOSITIVE POWER 450,000		
9	AGGREGATE AMOU	NT BEN	NEFICIALLY OWNED BY EACH REPORTING PERSON		
10	CHECK BOX IF T	HE AGO	GREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*		
11	PERCENT OF CLA	SS REE	PRESENTED BY AMOUNT IN ROW (9)		
	TYPE OF REPORT	'ING PE	ERSON*		
12	IN				

\*SEE INSTRUCTIONS BEFORE FILLING OUT!

SCHEDULE 13G

	o. 232109108				
	NAME OF REPORTING PERSON Joseph Healey				
1	I.R.S. IDENTIFICATION NOS. OF ABOVE PERSON (ENTITIES ONLY)				
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*  (a)  _  (b)  X				
3	SEC USE ONLY				
	CITIZENSHIP OR	PLACE	C OF ORGANIZATION		
4	United States				
			SOLE VOTING POWER		
NU	NUMBER OF SHARES - BENEFICIALLY OWNED BY EACH REPORTING PERSON - WITH		0		
			SHARED VOTING POWER		
			450,000		
		-	SOLE DISPOSITIVE POWER		
			0		
			SHARED DISPOSITIVE POWER		
		8	450,000		
9	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 450,000				
10	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*				
11	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)				
	TYPE OF REPORT	ING PE	CRSON*		
12	IN				

\*SEE INSTRUCTIONS BEFORE FILLING OUT!

- Item 1(a). Name of Issuer: Cutera, Inc.
- Item 1(b). Address of Issuer's Principal Executive Offices:

3240 Bayshore Blvd. Brisbane, California 94005

- - (i) HealthCor Management, L.P., a Delaware limited partnership; Carnegie Hall Tower, 152 West 57th Street, 47th Floor, New York, New York 10019; (ii) Joseph Healey; Carnegie Hall Tower, 152 West 57th Street, 47th Floor, New York, New York 10019; and (iii) Arthur Cohen, 12 South Main Street, #203 Norwalk, CT 06854. Both Mr. Healey and Mr. Cohen are United States citizens.
- Item 2(d). Title of Class of Securities: common stock, par value \$0.001
   per share (the "Common Stock")
- Item 2(e). CUSIP Number: 232109108
- Item 3. Not Applicable.
- Item 4. Ownership.

HealthCor Management, L.P. is the investment manager to certain accounts which hold the Common Stock reported herein and by virtue of such status may be deemed to be the beneficial owner of 450,000 shares of Common Stock of the Issuer. Arthur Cohen and Joseph Healey, the Managers of HealthCor Associates, LLC, the general partner of HealthCor Management, L.P., have voting and investment power with respect to the Common Stock reported herein, and therefore may be deemed to be the beneficial owner of such Common Stock.

- 1. HealthCor Management, L.P.
  - (a) Amount beneficially owned: 450,000 shares.
  - (b) Percent of class: 3.5%. The percentage of Common Stock reported as beneficially owned is based upon 12,755,798 shares outstanding as of October 31, 2006, as reported by the Issuer in its quarterly report on Form 10-Q filed with the Securities and Exchange Commission on November 8, 2006.
  - (c) Number of shares as to which such person has:
    (i) Sole power to vote or to direct the vote: 0
    (ii) Shared power to vote or to direct the vote: 450,000 shares.
    - (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: 450,000 shares.
- 2. Joseph Healey
  - (a) Amount beneficially owned: 450,000 shares.
  - (b) Percent of class: 3.5% (determined as set forth in paragraph 1(b) of this Item 4)
  - (c) Number of shares as to which such person has:

- (i) Sole power to vote or to direct the vote: 0
- (ii) Shared power to vote or to direct the vote: 450,000 shares.
- (iii) Sole power to dispose or to direct the disposition of:  $\boldsymbol{0}$
- (iv) Shared power to dispose or to direct the disposition of: 450,000 shares.

#### 3. Arthur Cohen

- (a) Amount beneficially owned: 450,000 shares.
- (b) Percent of class: 3.5% (determined as set forth in paragraph 1(b) of this Item 4)
- (c) Number of shares as to which such person has:
  - (i) Sole power to vote or to direct the vote: 0
  - (ii) Shared power to vote or to direct the vote:  $450,000 \, \mathrm{shares}$ .
  - (iii) Sole power to dispose or to direct the disposition of:  $\boldsymbol{0}$
  - (iv) Shared power to dispose or to direct the disposition of: 450,000 shares.
- 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 than five percent of the class of securities, check the following |X|.

Item 6. Ownership of More than Five Percent on Behalf of Another Person.

The Common Stock reported herein is held by certain accounts managed by HealthCor Management, L.P. in a fiduciary or representative capacity. Accordingly, persons other than the reporting persons have the right to receive or the power to direct the receipt of dividends from, or the proceeds from the sale of, such securities; however, no such person has an interest that relates to more than five percent of the class.

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. Notice of Dissolution of Group.

Not Applicable.

Item 10. Certification.

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above 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 Page Follows:]

#### 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.

DATED: March 15, 2007

HealthCor Management, L.P.

By: HealthCor Associates, LLC, general partner of HealthCor Management, L.P.

By: /s/ Arthur Cohen

\_\_\_\_\_

Name: Arthur Cohen Title: Manager

By: /s/ Joseph Healey

\_\_\_\_\_

Name: Joseph Healey Title: Manager

/s/ Joseph Healey

-----

Joseph Healey, Individually

/s/ Arthur Cohen

\_\_\_\_\_

Arthur Cohen, Individually