CUTERA INC Form SC 13G/A February 14, 2008

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

> > SCHEDULE 13G

Under the Securities Exchange Act of 1934 (Amendment No. 1)*

CUTERA, INC.

(Name of Issuer)

Common Stock

(Title of Class of Securities)

232109108

(CUSIP Number)

December 31, 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 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).

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CUSIP No.	232109108		13G	Page 2	2 of	10	Pages	
1	NAME OF REE I.R.S. IDEN		G PERSON Ation no. of above person					
	S.A.C. Cap	ital Ad	dvisors, LLC					
2	CHECK THE 2	APPROPI	RIATE BOX IF A MEMBER OF A GROUP*			a) b)		
3	SEC USE ONI							
4	CITIZENSHI	P OR PI	LACE OF ORGANIZATION					
	Delaware							
		5	SOLE VOTING POWER					
			0					
NUMBER OF SHARES		6	SHARED VOTING POWER					
BENEFICIA OWNED	. L. L. Y		2,800 (see Item 4)					
BY EACH		7	SOLE DISPOSITIVE POWER					
REPORTING PERSON			0					
WITH		8	SHARED DISPOSITIVE POWER					
			2,800 (see Item 4)					
9	AGGREGATE A	AMOUNT	BENEFICIALLY OWNED BY EACH REPORTI	NG PE	RSON			
	2,800 (see	Item 4	1)					
10	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES							
	[]							
11	PERCENT OF	CLASS	REPRESENTED BY AMOUNT IN ROW (9)					
	Less than (0.1% (\$	see Item 4)					
12	TYPE OF REP	PORTIN	G PERSON*					
	00							
		*SEE	INSTRUCTION BEFORE FILLING OUT					

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CUSIP No.	232109108		13G	Page 	3 of 	10	Pages
1	NAME OF REI I.R.S. IDEN		G PERSON Ation no. of above person				
	S.A.C. Cap:	ital Ma	anagement, LLC				
2	CHECK THE 2	APPROPI	RIATE BOX IF A MEMBER OF A GROUP*			a) b)	
3	SEC USE ON	 LY					
4	CITIZENSHI	P OR PI	LACE OF ORGANIZATION				
	Delaware						
		5	SOLE VOTING POWER				
NUMBED OF			0				
NUMBER OF SHARES BENEFICIAL OWNED BY		6	SHARED VOTING POWER				
			2,800 (see Item 4)				
EACH REPORTING		7	SOLE DISPOSITIVE POWER				
PERSON WITH			0				
		8	SHARED DISPOSITIVE POWER				
			2,800 (see Item 4)				
9	AGGREGATE	AMOUNT	BENEFICIALLY OWNED BY EACH REPORTI	NG PE	RSON		
	2,800 (see	Item 4	1)				
10	CHECK BOX	IF THE	AGGREGATE AMOUNT IN ROW (9) EXCLUD	ES CE	RTAI	N S	HARES
	[]						
11	PERCENT OF	CLASS	REPRESENTED BY AMOUNT IN ROW (9)				
	Less than (0.1% (:	see Item 4)				
12	TYPE OF REI	PORTIN	G PERSON*				
	00						
		*SEE	INSTRUCTION BEFORE FILLING OUT				

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CUSIP No.	232109108		13G	Page 	4 o 	f 10	Pages	
1	NAME OF REP I.R.S. IDEN		G PERSON ATION NO. OF ABOVE PERSON					
	CR Intrinsi	c Inve	estors, LLC					
2	CHECK THE A	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP* (a) [] (b) [X]						
3	SEC USE ONL	Y						
4	CITIZENSHIP	OR PI	LACE OF ORGANIZATION					
	Delaware							
		5	SOLE VOTING POWER					
			0					
NUMBER OF SHARES		6	SHARED VOTING POWER					
BENEFICIAL OWNED	LLY		0 (see Item 4)					
BY EACH		7	SOLE DISPOSITIVE POWER					
REPORTING PERSON WITH			0					
		8	SHARED DISPOSITIVE POWER					
			0 (see Item 4)					
9	AGGREGATE A	MOUNT	BENEFICIALLY OWNED BY EACH REPORTI	NG PE	RSO	N		
	0 (see Item	4)						
10	CHECK BOX I	F THE	AGGREGATE AMOUNT IN ROW (9) EXCLUD	ES CE	rta	IN S	HARES	
	[]							
11	PERCENT OF	CLASS	REPRESENTED BY AMOUNT IN ROW (9)					
	0% (see Ite	m 4)						
12	TYPE OF REP	ORTIN	G PERSON*					
	00							
		*SEE	INSTRUCTION BEFORE FILLING OUT					

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CUSIP No.	232109108		13G	Page	5 o	f 10) Pages	
1		NTIFIC	G PERSON ATION NO. OF ABOVE PERSON					
	Steven A.	Cohen 						
2	CHECK THE	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP* (a) [] (b) [X]						
3	SEC USE ON	SEC USE ONLY						
4	CITIZENSHI	P OR P	LACE OF ORGANIZATION					
	United Sta	tes						
		5	SOLE VOTING POWER					
			0					
NUMBER OF SHARES		6	SHARED VOTING POWER					
BENEFICIA OWNED	LLY		2,800 (see Item 4)					
BY EACH		7	SOLE DISPOSITIVE POWER					
REPORTING PERSON WITH			0					
		8	SHARED DISPOSITIVE POWER					
			2,800 (see Item 4)					
9	AGGREGATE	AMOUNT	BENEFICIALLY OWNED BY EACH REPORTI	ING PE	ERSO	 N		
	2,800 (see Item 4)							
10	CHECK BOX	IF THE	AGGREGATE AMOUNT IN ROW (9) EXCLUI	DES CE	erta	IN S	HARES	
	[]							
11	PERCENT OF	CLASS	REPRESENTED BY AMOUNT IN ROW (9)					
	Less than	0.1% (see Item 4)					
12	TYPE OF RE	PORTIN	G PERSON*					
	IN							
		 *SEE	INSTRUCTION BEFORE FILLING OUT					

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	Cutera, Inc.
Item 1(b)	Address of Issuer's Principal Executive Offices:
	3240 Bayshore Blvd., Brisbane, California 94005
Items 2(a)	Name of Person Filing:
	This statement is filed by: (i) S.A.C. Capital Advisors, LLC ("SAC Capital Advisors") with respect to shares of common stock ("Shares"), of the Issuer beneficially owned by S.A.C. MultiQuant Fund, LLC ("SAC MultiQuant Fund"); (ii) S.A.C. Capital Management, LLC, ("SAC Capital Management") with respect to Shares beneficially owned by SAC MultiQuant Fund; (iii) CR Intrinsic Investors, LLC ("CR Intrinsic Investors") with respect to Shares beneficially owned by CR Intrinsic Investments, LLC ("CR Intrinsic Investments"); and (iv) Steven A. Cohen with respect to Shares beneficially owned by SAC MultiQuant Fund; SAC Capital Advisors, SAC Capital Management, SAC MultiQuant Fund, CR Intrinsic Investors and CR Intrinsic Investments.
Item 2(b)	Address of Principal Business Office:
	The address of the principal business office of (i) SAC Capital Advisors, CR Intrinsic Investors and Mr. Cohen is 72 Cummings Point Road, Stamford, Connecticut 06902 and (ii) SAC Capital Management is 540 Madison Avenue, New York, New York 10022.
Item 2(c)	Citizenship:
	SAC Capital Advisors, SAC Capital Management and CR Intrinsic Investors are Delaware limited liability companies. Mr. Cohen is a United States citizen.
Item 2(d)	Title of Class of Securities:
	Common Stock
Item 2(e)	CUSIP Number:
	232109108
Item 3	Not Applicable

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_____ The percentages used herein are calculated based upon the Shares issued and outstanding as of October 31, 2007 as reported on the Issuer's quarterly report on Form 10-Q filed with the Securities and Exchange Commission for the quarterly period ended September 30, 2007. As of the close of business on December 31, 2007: 1. S.A.C. Capital Advisors, LLC (a) Amount beneficially owned: 2,800 (b) Percent of class: Less than 0.1% (c) (i) Sole power to vote or direct the vote: -0-(ii) Shared power to vote or direct the vote: 2,800 (iii) Sole power to dispose or direct the disposition: -0-(iv) Shared power to dispose or direct the disposition: 2,800 2. S.A.C. Capital Management, LLC (a) Amount beneficially owned: 2,800 (b) Percent of class: Less than 0.1% (c)(i) Sole power to vote or direct the vote: -0-(ii) Shared power to vote or direct the vote: 2,800 (iii) Sole power to dispose or direct the disposition: -0-(iv) Shared power to dispose or direct the disposition: 2,800 3. CR Intrinsic Investors, LLC (a) Amount beneficially owned: -0-(b) Percent of class: 0% (c) (i) Sole power to vote or direct the vote: -0-(ii) Shared power to vote or direct the vote: -0-(iii) Sole power to dispose or direct the disposition: -0-(iv) Shared power to dispose or direct the disposition: -0-4. Steven A. Cohen (a) Amount beneficially owned: 2,800 (b) Percent of class: Less than 0.1% (c) (i) Sole power to vote or direct the vote: -0-(ii) Shared power to vote or direct the vote: 2,800 (iii) Sole power to dispose or direct the disposition: -0-(iv) Shared power to dispose or direct the disposition: 2,800

SAC Capital Advisors, SAC Capital Management, CR Intrinsic Investors and Mr. Cohen do not directly own any Shares. Pursuant to

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investment management agreements, each of SAC Capital Advisors and SAC Capital Management share all investment and voting power with respect to the securities held by SAC MultiQuant Fund. Pursuant to an investment management agreement, CR Intrinsic Investors maintains investment and voting power with respect to the securities held by CR

	Intrinsic Investments. Mr. Cohen controls each of SAC Capital Advisors, SAC Capital Management and CR Intrinsic Investors. By reason of the provisions of Rule 13d-3 of the Securities Exchange Act of 1934, as amended, each of SAC Capital Advisors, SAC Capital Management and Mr. Cohen may be deemed to own beneficially 2,800 Shares (representing less than 0.1% of the Shares outstanding). Each of SAC Capital Advisors, SAC Capital Management, CR Intrinsic Investors and Mr. Cohen disclaim beneficial ownership of any of the securities covered by this statement.
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:
	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	Notice of Dissolution of Group:
	Not Applicable

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Item 10 Certification:

By signing below the signatory certifies that, to the best of his 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.

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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: February 14, 2008

S.A.C. CAPITAL ADVISORS, LLC

By: /s/ Peter Nussbaum

Name: Peter Nussbaum

Title: Authorized Person

S.A.C. CAPITAL MANAGEMENT, LLC

By: /s/ Peter Nussbaum

Name: Peter Nussbaum Title: Authorized Person

CR INTRINSIC INVESTORS, LLC

By: /s/ Peter Nussbaum

Name: Peter Nussbaum Title: Authorized Person

STEVEN A. COHEN

By: /s/ Peter Nussbaum

Name: Peter Nussbaum Title: Authorized Person