

Mail Stop 4561

January 9, 2009

Tony Shahbaz  
Chief Executive Officer  
I/O Magic Corporation  
4 Marconi  
Irvine, CA 92618

**Re: I/O Magic Corporation  
Form 8-K filed on November 21, 2008  
Form 8-K/A filed on December 5, 2008  
Form 8-K/A filed on December 10, 2008  
File No. 000-27267**

Dear Mr. Shahbaz:

We have completed our review of your Form 8-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

/s/ Stephen Krikorian

Stephen Krikorian  
Accounting Branch Chief