

Mail Stop 4720

May 26, 2010

Scott R. Pancoast  
Chief Executive Officer  
Lpath, Inc.  
6335 Ferris Square, Suite A  
San Diego, California 92121

**Re: Lpath, Inc.  
Post-Effective Amendment No. 4 to  
Registration Statement on Form S-1 filed March 30, 2006  
Filed May 7, 2010  
File No. 333-132850**

Dear Mr. Pancoast:

We have completed our review of your post-effective amendment no. 4 to the registration statement on Form S-1 filed March 30, 2006, and have no further comments at this time.

Sincerely,

Jeffrey P. Riedler  
Assistant Director

cc: Jeff Thacker, Esq.  
DLA Piper LLP (US)  
4365 Executive Drive, Suite 1100  
San Diego, California 92121