

Mail Stop 6010

February 1, 2007

Via Facsimile and U.S. Mail

Mr. Elias Vamvakas  
Chief Executive Officer  
Occulogix, Inc.  
2600 Skymark Avenue, Unit 9, Suite 201  
Mississauga, ON, Canada L4W 5B2

**Re: Occulogix, Inc.  
Form 10-K for the year ended December 31, 2005  
Filed March 16, 2006  
Form 10-Q for the period ended September 30, 2006  
File No. 0-51030**

Dear Mr. Vamvakas:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant