

Mail Stop 6010

August 28, 2008

Elias Vamvakas  
Chairman of the Board  
OccuLogix, Inc.  
2600 Skymark Avenue, Unit 9, Suite 201  
Mississauga, Ontario L4W 5B2

**Re: OccuLogix, Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed May 20, 2008  
File No. 0-51030**

Dear Mr. Vamvakas:

We have completed our review of your preliminary proxy statement and have no further comments at this time. If you have any questions, please contact Tom Jones at 202-551-3602.

Sincerely,

Peggy Fisher  
Assistant Director