



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3030

February 5, 2009

Mr. Robert Miller
Chief Financial Officer
Oculus Innovative Sciences, Inc.
1129 N. McDowell Blvd.
Petaluma, CA 94954

RE: **Oculus Innovative Sciences, Inc.**
Form 10-K for the fiscal year ended March 31, 2008
Filed May June 13, 2008
File No. 1-33216

Dear Mr. Miller:

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

Sincerely,

Angela J. Crane
Accounting Branch Chief