



DIVISION OF
CORPORATION FINANCE

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

March 7, 2011

Jim Schutz
Chief Operating Officer, General Counsel, Corporate Secretary and Director
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, 2010
Filed June 8, 2010
File No. 001-33216

Dear Mr. Schutz:

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

Sincerely,

Amanda Ravitz
Assistant Director

CC (by facsimile): Amy M. Trombly, Esq. — Trombly Business Law, PC