

Room 4561

June 22, 2006

Mr. Richard M. Haddock  
Chief Executive Officer  
LaserCard Corporation  
1875 North Shoreline Boulevard  
Mountainview, CA 94043-1601

**Re: LaserCard Corporation**  
**Form 10-K for Fiscal Year Ended March 31, 2005**  
**Filed June 15, 2005**  
**File No. 000-06377**

Dear Mr. Haddock:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kathleen Collins  
Accounting Branch Chief