

**Mail Stop 4561**  
**Via Fax (650) 969 3140**

June 26, 2008

Steven G. Larson  
Chief Financial Officer  
LaserCard Corporation  
1875 N. Shoreline Boulevard  
Mountain View, CA 94043

Re: **LaserCard Corporation**  
**Form 8-K filed June 11, 2008**  
**File No. 000-06377**

Dear Mr. Larson:

We have completed our review of your 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

Melissa Feider  
Staff Accountant