



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

DIVISION OF  
CORPORATION FINANCE

Via fax (650) 969-6121

November 17, 2010

Mr. Robert T. Vincenzi  
Chief Executive Officer  
Lasercard Corporation  
1875 North Shoreline Boulevard  
Mountain View, California 94043-1601

**Re: Lasercard Corporation**  
**Form 10-K for the Fiscal Year Ended April 2, 2010**  
**Filed June 15, 2010**  
**File No. 000-06377**

Dear Mr. Vincenzi:

We have completed our review of your Form 10-K for the Fiscal Year Ended April 2, 2010 and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Kathleen Collins  
Accounting Branch Chief