

Mail Stop 6010

June 5, 2007

Veronica Tarrant  
Interim Chief Financial Officer  
Iris International, Inc.  
9172 Eton Avenue  
Chatsworth, CA 91311

**Re: Iris International, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**Filed March 23, 2007**  
**File No. 001-11181**

Dear Ms. Tarrant:

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

Sincerely,

Martin James  
Senior Assistant Chief Accountant