



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

July 28, 2009

Peter Donato  
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, 2008**  
**Filed March 6, 2009**  
**File No. 001-11181**

Dear Mr. Donato:

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