



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

May 12, 2009

Mr. John J. Stuart, Jr.  
Chief Financial Officer  
Irvine Sensors Corporation  
3001 Red Hill Avenue  
Costa Mesa, CA 92626

RE: **Irvine Sensors Corporation**  
**Form 10-K for the fiscal year ended September 28, 2008**  
**Filed January 12, 2009**  
**File No. 1-08402**  
**Form 10-Q for the quarterly period ended December 28, 2008**  
**Filed February 17, 2009**

Dear Mr. Stuart:

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

Sincerely,

Angela J. Crane  
Accounting Branch Chief