



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

March 14, 2008

Mr. Barry G. Caldwell
Chief Executive Officer
Staar Surgical Company
1911 Walker Avenue
Monrovia, CA 91016

Re: Staar Surgical Company
Form 10-K for the Fiscal Year Ended December 29, 2006
File No. 000-11634

Dear Mr. Caldwell:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin Vaughn
Branch Chief