



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3030

November 30, 2017

Via E-mail

Deborah Andrews
Chief Financial Officer
STAAR Surgical Company
1911 Walker Avenue
Monrovia, CA 91016

RE: STAAR Surgical Company
Form 10-K for the Fiscal Year Ended December 30, 2016
Filed March 2, 2017
File No. 000-11634

Dear Ms. Andrews:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Kevin J. Kuhar

Kevin J. Kuhar
Accounting Branch Chief
Office of Electronics and Machinery