



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