

Mail Stop 6010

May 2, 2007

Mr. Ariel Shenhar
Vice President and Chief Financial Officer
Ophthalmic Imaging Systems
221 Lathrop Way, Suite I
Sacramento, California 95815

**Re: Ophthalmic Imaging Systems
Form 10-KSB for the fiscal year ended December 31, 2005
File No. 001-11140**

Dear Mr. Shenhar:

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

Sincerely,

Martin F. James
Senior Assistant Chief Accountant