

Mail Stop 4561

September 26, 2008

Eli Fruchter
Principal Executive Officer
LanOptics Ltd.
1 Hatamar Street
PO Box 527
Yokneam 20692, Israel

**Re: LanOptics Ltd.
Form 20-F
Filed on March 28, 2008
Form 6-K
Filed on February 11, 2008
File No. 000-20860**

Dear Mr. Fruchter:

We have completed our review of your Form 20-F and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Stephen G. Krikorian
Accounting Branch Chief