

Mail Stop 4561

March 13, 2008

Robert F. Gallagher  
Chief Financial Officer  
Stratasys, Inc.  
14950 Martin Drive  
Eden Prairie, Minnesota 55344

**Re: Stratasys, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2006**  
**Filed March 15, 2007**  
**File No. 001-13400**

Dear Mr. Gallagher:

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

Sincerely,

Stephen Krikorian  
Accounting Branch Chief