



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

Mail Stop 6010

August 21, 2008

Via U.S. Mail

Mr. Raymond P.L. Cannefax
President
Paradigm Medical Industries, Inc.
2355 South 1070 West
Salt Lake City, UT 84119

**RE: Paradigm Medical Industries, Inc.
Item 4.02 Form 8-K
Filed May 16, 2008
File No. 0-28498**

Dear Mr. Cannefax:

We have completed our review of your Form 8-K and related amendments and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief