

Mail Stop 6010

November 3, 2008

Via U.S. Mail

Mr. Luis A. Mostacero
Vice President of Finance
Paradigm Medical Industries, Inc.
2355 South 1070 West
Salt Lake City, Utah 84119

**Re: Paradigm Medical Industries, Inc.
 Form 10-KSB for the Year Ended December 31, 2007
 Form 10-KSB for the Year Ended December 31, 2006
 File No. 000-28498**

Dear Mr. Mostacero:

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

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief