

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