



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

October 16, 2007

Mr. John M. Davenport  
Chief Executive Officer  
Energy Focus Inc./DE f/k/a Fiberstars, Inc.  
32000 Aurora Road  
Solon, Ohio 44139

RE: **Fiberstars Inc.**  
**Form 10-K for the fiscal year ended December 31, 2006**  
**Filed March 16, 2007**  
**File No. 0-24230**

Dear Mr. Davenport:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant