



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

February 28, 2008

VIA U.S. MAIL AND FAX (650) 940-4710

Mr. Theodore A. Boutacoff  
President and Chief Executive Officer  
IRIDEX Corporation  
1212 Terra Bella Avenue  
Mountain View, CA 94043-1824

**Re: IRIDEX Corporation**  
**Form 10-K for the year ended December 30, 2006**  
**Filed March 30, 2007**  
**File No. 000-27598**

Dear Mr. Boutacoff:

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

Sincerely,

Angela Crane  
Branch Chief