Via Facsimile and U.S. Mail Mail Stop 6010

July 12, 2007

Mr. Gary J. G. Atkinson Chief Financial Officer Lpath, Inc. 6335 Ferris Square, Suite A San Diego, CA 92121

Re: Lpath, Inc.

Form 10-KSB for the Fiscal Year Ended December 31, 2006

Filed April 16, 2007 File No. 000-50344

Dear Mr. Atkinson:

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

Sincerely,

Joel N. Parker Accounting Branch Chief