



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

March 18, 2008

VIA U.S. MAIL

Michael O'Neill
Vice President, Chief Financial Officer and Treasurer
Mentor Corporation
201 Mentor Drive
Santa Barbara, California 93111

**Re: Mentor Corporation
Form 10-K for the fiscal year ended March 31, 2007
Filed May 30, 2007
File No. 001-31744**

Dear Mr. O'Neill:

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