



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

March 14, 2008

Mr. Barry G. Caldwell  
Chief Executive Officer  
Staar Surgical Company  
1911 Walker Avenue  
Monrovia, CA 91016

**Re: Staar Surgical Company**  
**Form 10-K for the Fiscal Year Ended December 29, 2006**  
**File No. 000-11634**

Dear Mr. Caldwell:

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

Sincerely,

Kevin Vaughn  
Branch Chief