

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

September 9, 2014

Via E-mail
Mr. Stephen P. Brown
Chief Financial Officer
STAAR Surgical Company
1911 Walker Avenue
Monrovia, CA 91016

Re: STAAR Surgical Company

Form 10-K for the fiscal year ended January 3, 2014

Filed March 12, 2014 File No. 0-11634

Dear Mr. Brown:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Kevin L. Vaughn

Kevin L. Vaughn Accounting Branch Chief