

June 27, 2007

Via U.S. Mail and Facsimile (650-940-4710)

Barry G. Caldwell  
President, Chief Executive Officer, and Director  
Iridex Corporation  
1212 Terra Bella Avenue  
Mountain View, CA 94043-1824

Re: Iridex Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2005  
Filed April 3, 2006  
Form 10-Q for the Quarterly Period Ended July 1, 2006  
Filed December 22, 2006  
Form 10-K for the Fiscal Year Ended December 30, 2006  
Filed March 30, 2007  
File No. 0-27598

Dear Mr. Caldwell:

We have reviewed your response letter dated April 30, 2007 and we have the following comments. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

General

1. We note your response to comment 1 in our letter dated March 30, 2007. You state in your letters dated February 28, 2007 and April 30, 2007 that you have sold the OcuLight SL/SLx Infrared (810 nm) solid-state laser into Iran, Sudan, and Syria. Certain solid-state lasers are on the Commerce Control List ("CCL") maintained by the Commerce Department's Bureau of Industry and Security, and thus are controlled items to which the Export Administration Regulations apply. Please clarify for us whether your OcuLight SL/SLx laser falls within the scope of the CCL and, if so, discuss for us your compliance with U.S. export laws.

2. You state on page 34 of your Form 10-K for the fiscal year ended December 30, 2006 that certain of your products were distributed in Iran without U.S. governmental authorization. Please describe for us the products so distributed; the circumstances of the unauthorized distribution(s); how you became aware of the unauthorized distribution(s); any steps you have taken or will take to address this matter with appropriate government authorities; potential fines and penalties resulting from the unauthorized distribution(s); and the potential impact of the matter, including any fines and penalties, upon your reputation and financial condition.

\* \* \* \* \*

Please respond to these comments within 10 business days or tell us when you will provide us with a response. Please file your response letter on EDGAR.

Please understand that we may have additional comments after we review your response to our comments. Please contact Pradip Bhaumik, Attorney-Advisor, at (202) 551-3333 if you have any questions about the comments or our review. You may also contact me at (202) 551-3470.

Sincerely,

Cecilia D. Blye, Chief  
Office of Global Security

Risk

cc: Peggy Fisher  
Assistant Director  
Division of Corporation Finance

Barry G. Caldwell  
Iridex Corporation  
June 27, 2007  
Page 2