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

FORM 12b-25

NOTIFICATION OF LATE FILING

o Form 10-K o Form 20-F o Form 11-K ☑ Form 10-Q o Form 10-D o Form N-SAR o Form N-CSR

March 31, 2007

(Check One):

PART III — NARRATIVE

the prescribed time period.

calendar day following the prescribed due date.

For Period Ended:

		o Transition Report on Form 10-K				
		o Transition Report on Form 20-F				
		o Transition Report on Form 11-K				
		o Transition Report on Form 10-Q				
		o Transition Report on Form N-SAR				
		For the Transition Period Ended:				
		Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.				
If the no	ification	n relates to a portion of the filing checked above, identify the Item(s) to which the notification relates:				
PART I	— REG	SISTRANT INFORMATION				
Iridex Co	orporatio	on .				
Full Nan	ne of Re	gistrant				
Former I	Name if	Applicable				
1212 Ter	ra Bella	Avenue				
Address	of Princ	ipal Executive Office (Street and Number)				
Mountai	n View,	CA 94043				
City, Sta	te and Z	ip Code				
PART II	— RUI	LES 12b-25(b) and (c)				
		ort could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be ck box if appropriate.)				
	(a)	The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;				
0	(b)	(b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-SAR or Form N-CSR, portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; a				
	(c)	The accountant's statement or other exhibit required by Pula 12h 25(c) has been attached if applicable				

State below in reasonable detail why Forms 10-K, 20-F, 11-K, 10-Q, 10-D, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within

The Registrant was unable to file its Quarterly Report on Form 10-Q for the fiscal quarter ended March 31, 2007 (the "1st Quarter Form 10-Q") by the prescribed due date of May 15, 2007 without unreasonable effort and expense because it is still obtaining the necessary financial information related to the Registrant's acquisition of the aesthetics business of Laserscope, a California corporation, a wholly owned subsidiary of American Medical Systems, Inc., a Delaware corporation, which was completed on January 16, 2007. The information is necessary to allow the Company to properly account for the acquisition and to make the appropriate financial statement disclosures, including providing pro forma financial information. Management continues to work diligently to obtain the necessary financial information, and the Registrant will file the 1st Quarter Form 10-Q as soon as possible, but does not expect to file it on or before the fifth



PART IV — OTHER INFORMATION

(1)	Name and telephone number of person to contact in regard to this notification:						
	Meryl Rains	(650)	962-8848			
	(Name)	(Area C	lode)	(Telephone Number)			
(2)	Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If answer is no, identify report(s).						
				Yes ☑ No o			
(3)	Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof?						
	, , ,			Yes ☑ No o			
	If so, attach an explanation of the anticipated change, both narr the results cannot be made.	atively and quantitatively,	and, if appropri	ate, state the reasons why a reasonable estimate of			
	As a result of the asset acquisition discussed in Part III above from the corresponding period of the last fiscal year. However, acquisition, it is not possible at this time to provide a reasonable fiscal year.	as the Registrant is still o	btaining the nec	essary financial information related to the			
		Iridex Corporation					
	(Name of I	Registrant as Specified in	Charter)				
has c	aused this notification to be signed on its behalf by the undersign	ned hereunto duly authoriz	zed.				
Date	May 15, 2007	By	/s/ Meryl Rair	us			
			Meryl Rains	t and Chief Financial Officer			