

March 30, 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  
File No. 0-27598

Dear Mr. Caldwell:

We have reviewed your response letter dated February 28, 2007 and we have the following comment. We welcome any questions you may have about our comment 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 refer you to the last paragraph of your response to our prior comment 1. Please advise us whether the products exported to Iran are among the products described in your response. If they are not, please describe those products. Provide the same type of materiality analysis regarding the products exported to Iran as we previously requested regarding your products sold into Sudan and Syria. Discuss whether the products exported to Iran have military uses; whether, to the best of your knowledge, understanding and belief, any of the products have been put to military use in Iran; and, if so, the military uses of which you are aware.

Please advise us of the outcome of your investigation into the Iranian exports upon its completion.

\* \* \* \* \*

Please respond to these comment 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 comment. Please contact Pradip Bhaumik, Attorney-Advisor, at (202) 551-3333 if you have any questions about the comment 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  
March 30, 2007  
Page 1

