



DIVISION OF  
CORPORATION FINANCE

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

December 20, 2018

Via E-mail

Caren Mason  
President and Chief Executive Officer  
STAAR Surgical Company  
1911 Walker Avenue  
Monrovia, California 91016

**Re: STAAR Surgical Company  
Form 10-K for the Fiscal Year Ended December 29, 2017  
Filed February 28, 2018  
File No. 1-11634**

Dear Ms. Mason:

We refer you to our comment letter dated November 28, 2018, regarding business contacts with Syria. We have completed our review of this subject matter. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Amanda Ravitz  
Assistant Director  
Division of Corporation Finance