



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

February 5, 2009

Mr. Robert Miller  
Chief Financial Officer  
Oculus Innovative Sciences, Inc.  
1129 N. McDowell Blvd.  
Petaluma, CA 94954

RE: **Oculus Innovative Sciences, Inc.**  
**Form 10-K for the fiscal year ended March 31, 2008**  
**Filed May June 13, 2008**  
**File No. 1-33216**

Dear Mr. Miller:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Angela J. Crane  
Accounting Branch Chief