

Oculus Innovative Sciences, Inc.
1129 N. McDowell Blvd.
Petaluma, California 94954

December 21, 2006

VIA FACSIMILE AND ELECTRONIC SUBMISSION

Securities and Exchange Commission
Division of Corporation Finance
100 Fifth Street, N.E.
Washington, D.C. 20549

Re: Oculus Innovative Sciences, Inc. — Registration Statement — Form S-1
Registration Number: 333-135584

Ladies and Gentlemen:

Oculus Innovative Sciences, Inc. (the “Registrant”) hereby withdraws its request for acceleration of the effective date of the above-captioned registration statement on Form S-1 (as amended, the “Registration Statement”) submitted on December 21, 2006. The Registrant will resubmit its request for acceleration of the Registration Statement at a later time.

Sincerely,

Oculus Innovative Sciences, Inc.

By: /s/ Robert E. Miller

Robert E. Miller
Chief Financial Officer

cc: S. K. Burks, Esq.