



DIVISION OF
CORPORATION FINANCE

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

July 16, 2021

David Bruce
President and Chief Executive Officer
IRIDEX Corporation
1212 Terra Bella Avenue
Mountain View, CA 94043

Re: IRIDEX Corporation
Registration Statement on Form S-3
Filed July 9, 2021
File No. 333-257807

Dear Mr. Bruce:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Lauren Hamill at 303-844-1008 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Philip H. Oettinger, Esq.