

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

July 29, 2021

Ron Kurtz, M.D. President and Chief Executive Officer RxSight, Inc. 100 Columbia Aliso Viejo, CA 92656

Re: RxSight, Inc.

**Registration Statement on Form S-1** 

Exhibit Nos. 10.6 and 10.7

Filed July 9, 2021 File No. 333-257790

Dear Dr. Kurtz:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance

cc: Martin J. Waters, Esq.