

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

May 12, 2023

John R. Beaver President and Chief Executive Officer BIOLASE, INC 27042 Towne Centre Drive, Suite 270 Lake Forest, California 92610

> Re: BIOLASE, INC Registration Statement on Form S-1 Filed May 4, 2023 File No. 333-271660

Dear John R. Beaver:

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 Margaret Schwartz at 202-551-7153 with any questions.

Sincerely,

Division of Corporation Finance Office of Industrial Applications and Services

cc: Patrick Egan, Esq.