



DIVISION OF
CORPORATION FINANCE

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

February 4, 2022

Joseph Forkey
Chief Executive Officer
Precision Optics Corporation, Inc.
22 East Broadway
Gardner , MA 01440

Re: Precision Optics Corporation, Inc.
Registration Statement on Form S-1
Filed January 31, 2022
File No. 333-262427

Dear Dr. Forkey:

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 Jason Drory at 202-551-8342 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Amy Trombly, Esq.