

October 5, 2018

Via E-Mail
William M. Moore
Chief Executive Officer
Iridex Corporation
1212 Terra Bella Avenue
Mountain View, CA 94043

Re: Iridex Corporation
Form 10-K for the Fiscal Year Ended December 30, 2017
Filed March 14, 2018
File No. 0-27598

Dear Mr. Moore:

We refer you to our comment letter dated August 30, 2018 regarding business contacts with Syria and Sudan. We have completed our review of this subject matter. 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.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief
Office of Global

Security Risk

cc: Amanda Ravitz
Assistant Director