

IRIDEX Corporation
1212 Terra Bella Avenue
Mountain View, CA 94043
September 20, 2024

VIA EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, NE
Washington, D.C. 20549
Attention: Robert Augustin

**Re: IRIDEX Corporation
Registration Statement on Form S-3
File No. 333-281947
Filed on September 5, 2024**

Acceleration Request

**Requested Date: September 24, 2024
Requested Time: 4:00 p.m. Eastern Time**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, IRIDEX Corporation hereby requests that the above-referenced Registration Statement on Form S-3 (File No. 333-281947) (the "Registration Statement") be declared effective at the "Requested Date" and "Requested Time" set forth above or at such later time as we or our counsel may orally request via telephone call to the staff of the Division of Corporation Finance of the Securities and Exchange Commission. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Wilson Sonsini Goodrich & Rosati, P.C., by calling Philip H. Oettinger at (650) 565-3564.

Sincerely,

IRIDEX Corporation

By: /s/ David I. Bruce
David I. Bruce
Chief Executive Officer

cc: Philip H. Oettinger, Wilson Sonsini Goodrich & Rosati
Jesse Schumaker, Wilson Sonsini Goodrich & Rosati
