

July 16, 2021

David Bruce  
President and Chief Executive Officer  
IRIDEX Corporation  
1212 Terra Bella Avenue  
Mountain View, CA 94043

Re: IRIDEX Corporation  
Registration

Statement on Form S-3

Filed July 9, 2021  
File No. 333-257807

Dear Mr. Bruce:

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 Lauren

Hamill at 303-844-1008 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

Philip H. Oettinger,

cc:  
Esq.