

September 11, 2024

David Bruce  
Chief Executive Officer  
Iridex Corporation  
1212 Terra Bella Avenue  
Mountain View, CA 94043

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

Dear David 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 Robert Augustin at 202-551-8483 with any questions.

Sincerely,

Division of  
Office of Industrial  
Services

Corporation Finance  
Applications and  
cc: Philip Oettinger