

July 23, 2021

**Via EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549-3720  
Attention: Lauren S. Hamill

**Re: IRIDEX Corporation**  
**Registration Statement on Form S-3**  
**Filed July 9, 2021**  
**File No. 333-257807**

**Acceleration Request**

**Requested Date: July 27, 2021**  
**Requested Time: 4:00 PM Eastern Time**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, IRIDEX Corporation (the "Company") hereby requests that the above-referenced Registration Statement on Form S-3 (File No. 333-257807) (the "Registration Statement") be declared effective at the "Requested Date" and "Requested Time" set forth above or as soon thereafter as practicable, or at such later time as the Company may request by telephone to the staff (the "Staff") of the Securities and Exchange Commission (the "Commission"). The Company hereby authorizes Philip H. Oettinger of Wilson Sonsini Goodrich & Rosati, Professional Corporation, counsel for the Company, to make such request on the Company's behalf.

The Company requests that it be notified of the effectiveness of the Registration Statement by telephone to Philip H. Oettinger of Wilson Sonsini Goodrich & Rosati, Professional Corporation, at (415) 205-6928.

Please direct any questions or comments regarding this acceleration request to Philip H. Oettinger at (415) 205-6928.

\*\*\*\*\*

Securities and Exchange Commission  
Re: IRIDEX Corporation  
July 23, 2021  
Page 2

Sincerely,

IRIDEX Corporation

By: /s/ David I. Bruce

David I. Bruce

President and Chief Executive Officer

cc: Philip H. Oettinger  
*Wilson Sonsini Goodrich & Rosati, Professional Corporation*