

June 10, 2021

Scott Dunbar
Acting Chief Executive Officer
Second Sight Medical Products, Inc.
13170 Telfair Ave
Sylmar, California 91342

Medical Products, Inc.

Statement on Form S-3

Re: Second Sight

Registration

Filed June 8, 2021
File No. 333-256904

Dear Mr. Dunbar:

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 Jane

Park at 202-551-7439 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Aaron Grunfeld, Esq.