

April 22, 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
2021

Re: Second Sight
Registration
Filed April 16,
File No. 333-255267

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 Alan Campbell at 202-551-4224 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc:

Aaron A. Grunfeld, Esq.