

Via EDGAR

June 11, 2021

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

Jane Park

**Re: Second Sight Medical Products, Inc.  
Registration Statement on Form S-3  
Filed June 8, 2021  
File No. 333-256904**

**Acceleration Request**

**Requested Date: June 14, 2021**  
**Requested Time: 4:00 PM Eastern Time**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Second Sight Medical Products, Inc. (the "**Company**") hereby requests that the above-referenced Registration Statement on Form S-3 (File No. **333-256904**) (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 Aaron A. Grunfeld of Law Offices of Aaron A. Grunfeld, 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 Aaron A. Grunfeld of Law Offices of Aaron A. Grunfeld & Associates, at (310) 890-0790. Please also provide a copy of the Commission's order declaring

Second Sight Medical Products, Inc.  
13170 Telfair Ave  
Sylmar CA 91342 USA  
www.secondsight.com

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the Registration Statement effective to Aaron A. Grunfeld via email at [agrunfeld@grunfeldlaw.com](mailto:agrunfeld@grunfeldlaw.com).

Please direct any questions or comments regarding this acceleration request to Aaron A. Grunfeld at (310) 890-0790.

Respectfully,

Second Sight Medical Products, Inc.

By: /s/ Scott Dunbar  
Scott Dunbar  
Acting Chief Executive Officer

cc: Aaron A. Grunfeld, Esq.