

November 14, 2014

VIA EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

Attention: Amanda Ravitz, Assistant Director

**Re: Second Sight Medical Products, Inc.
Registration Statement on Form S-1
File No. 333-198073**

Dear Ms Ravitz:

The undersigned registrant (the "**Registrant**") hereby requests that the Securities and Exchange Commission (the "**Commission**") take appropriate action to cause the above-referenced Registration Statement on Form S-1 to become effective on November 18, 2014, at 4:30 p.m., Eastern Time, or as soon thereafter as is practicable. The Registrant hereby authorizes our legal counsel, Aaron A. Grunfeld, orally to modify or withdraw this request for acceleration. The Registrant also hereby requests a copy of the written order verifying the effective date.

In connection with this request, the Registrant acknowledges that:

- should the Commission or the staff of the Commission (the "**Staff**"), acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the Staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Registrant from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Registrant may not assert Staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

[Signature Page Follows]

Very truly yours,

Second Sight Medical Products, Inc.

/s/ Robert J. Greenberg

Robert J. Greenberg, M.D., Ph.D., President and Chief Executive Officer