

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, DC 20549**

**FORM 8-K**

**CURRENT REPORT PURSUANT  
TO SECTION 13 OR 15(D) OF THE  
SECURITIES EXCHANGE ACT OF 1934**

Date of report (Date of earliest event reported): December 2, 2016

**SECOND SIGHT MEDICAL PRODUCTS, INC.**

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(Exact Name of Registrant as Specified in Its Charter)

**California**

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(State or Other Jurisdiction of Incorporation)

**333-198073**

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(Commission File Number)

**02-0692322**

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(IRS Employer Identification No.)

**12744 San Fernando Road, Suite 400  
Sylmar, California 91342**

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(Address of Principal Executive Offices)

**(818) 833-5000**

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(Registrant's Telephone Number, Including Area Code)

(Former Name or Former Address, if Changed Since Last Report)

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Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**ITEM 8.01. OTHER EVENTS**

Each share of common stock that we sold in our initial public offering (IPO) that closed on November 24, 2014, was coupled with a non-transferable contractual right which could allow the original IPO holder to obtain at no additional cost or other consideration up to one additional share of our common stock on the second anniversary of the closing date of the offering. For an original holder of shares purchased in our IPO to qualify for and benefit from what we refer to as the Long Term Investor Right or LTIR, the IPO purchaser was required to:

- register the shares in its name, and not in “street name,” no later than 90 days after the closing date of the offering, and
- continuously hold the shares in certificate or book entry form during the two years after the closing date of the offering, ending November 24, 2016.

Each qualifying purchaser in our IPO was to be entitled to receive from us additional common stock on the two-year anniversary of the closing of our IPO according to the formula provided in our prospectus.

In accordance with the terms set forth in our IPO prospectus we engaged Windes, an independent CPA firm located in Long Beach, California, to determine the number of supplemental shares to be issued to each holder of a qualifying IPO share and all such shares in the aggregate. Windes applied the formula set forth in our prospectus and determined that an aggregate of 341,799 shares were issuable to the qualified IPO purchasers pursuant to LTIR. The foregoing description is qualified in its entirety by reference to the Windes report attached hereto as Exhibit 99.1

<b>Exhibit No.</b>	<b>Description</b>
99.1	Windes Report dated December 2, 2016

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Date: December 8, 2016

**SECOND SIGHT MEDICAL PRODUCTS, INC.**

/s/ Thomas B. Miller

By: Thomas B. Miller  
Chief Financial Officer



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Irvine, CA 92612  
949.271.2600

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601 South Figueroa St.  
Suite 4950  
Los Angeles, CA 90017  
213.239.9745

## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors  
Second Sight Medical Products, Inc.

We have performed the procedures enumerated below, which were agreed to by Second Sight Medical Products, Inc. (the Company), solely to assist you with respect to the determination of the amount of IPO Supplemental Shares to be issued by the Company under the terms of its Long-Term Investor Right (LTIR) program as of November 24, 2016. The Company's management is responsible for the issuance of IPO Supplemental Shares. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the Company. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. Our procedures and findings are as follows:

- 1) We obtained a listing of IPO Shareholders from the Company who have qualified their shares to receive the Long Term Investor Right ("LTIR Qualifying Shareholders") and determined its accuracy by comparing the listing to:
  - a. the records of original purchasers of the IPO Shares from the underwriter (including those purchasers who may have purchased their IPO Shares through selected dealers appointed by the underwriter); and,
  - b. the Company's transfer agent's records of the original IPO Shareholders who have received record ownership of their IPO shares, in the form of stock certificates or book entry form as of a date that is 90 days following the closing date of the Company's initial public offering ("LTIR Qualifying Date").

No exceptions were identified as a result of these procedures.

- 2) We determined the "Measurement Average" by calculating the highest average of consecutive closing prices over any 90 calendar day period on the principal exchange during the 24 month period ending November 24, 2016. The Measurement Average was calculated to be \$13.96 per share.
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- 3) We calculated the number of IPO Supplemental Shares to be issued to LTIR Qualifying Shareholders, which shall not exceed one share of common stock per Long Term Investor Right, as: (i) *200% of the Offering Price* minus (ii) *the Measurement Average*, divided by *the Measurement Average*; then applying this ratio to the qualifying shares for each LTIR Qualifying shareholder, rounding up to the next whole share of Common Stock where the result yielded fractional shares. The ratio applied to qualifying shares was .2894 to 1. The total IPO Supplemental Shares to be issued to LTIR Qualifying Shareholders as a result of this calculation is 341,799 shares. A detailed calculation supporting this figure has been provided to the Company's management.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the IPO Supplemental Shares calculation. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Board of Directors of the Company and is not intended to be and should not be used by anyone other than this specified party.

*Winder, Inc.*

Long Beach, CA  
December 2, 2016

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