



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

October 5, 2018

Via E-Mail

William M. Moore  
Chief Executive Officer  
Iridex Corporation  
1212 Terra Bella Avenue  
Mountain View, CA 94043

**Re: Iridex Corporation  
Form 10-K for the Fiscal Year Ended December 30, 2017  
Filed March 14, 2018  
File No. 0-27598**

Dear Mr. Moore:

We refer you to our comment letter dated August 30, 2018 regarding business contacts with Syria and Sudan. We have completed our review of this subject matter. 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.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Amanda Ravitz  
Assistant Director