



DIVISION OF
CORPORATION FINANCE

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

April 29, 2024

Adam Mendelson, Ph.D.
Chief Executive Officer
Vivani Medical, Inc.
1350 S. Loop Road
Alameda, CA 94502

Re: Vivani Medical, Inc.
Registration Statement on Form S-3
Filed April 22, 2024
File No. 333-278869

Dear Adam Mendelson:

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 Juan Grana at 202-551-6034 with any questions.

Sincerely,

Division of Corporation Finance
Office of Industrial Applications and
Services

cc: Adam Johnson, Esq.