



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

DIVISION OF
CORPORATION FINANCE

April 13, 2021

Thomas Staab
Chief Financial Officer and Secretary
LENSAR, Inc.
2800 Discovery Drive, Suite 100
Orlando, Florida 32826

Re: LENSAR, Inc.
Registration Statement on Form S-3
Filed April 8, 2021
File No. 333-255136

Dear Mr. Staab:

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 Kasey Robinson at 202-551-5880 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Drew Capurro