

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

September 10, 2020

Nicholas Curtis Chief Executive Officer LENSAR, Inc. 2800 Discovery Drive Orlando, FL 32826

Re: LENSAR, Inc.

Registration Statement on Form 10 Exhibit Nos. 10.10 and 10.11 Filed August 26, 2020 File No. 001-39473

Dear Mr. Curtis:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance