

DIVISION OF CORPORATION FINANCE

June 18, 2020

Jeffrey M. Soinski Chief Executive Officer Avinger, Inc. 400 Chesapeake Drive Redwood City, CA 94063

> Re: Avinger Inc Registration Statement on Form S-1 Filed June 15, 2020 File No. 333-239177

Dear Mr. Soinski:

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 Alan Campbell at 202-551-4224 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: David F. Marx