

DIVISION OF CORPORATION FINANCE

April 4, 2022

Jeffrey Soinski Chief Executive Officer Avinger Inc 400 Chesapeake Drive Redwood City, California 94063

> Re: Avinger Inc Registration Statement on Form S-3 Filed March 29, 2022 File No. 333-263921

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 Michael Davis at 202-551-4385 or Celeste Murphy at 202-551-3257 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: David Marx