

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

July 22, 2019

Joseph N. Forkey Chief Executive Officer Precision Optics Corporation, Inc. 22 East Broadway Gardner, MA 01440-3338

> Re: Precision Optics Corporation, Inc. Form 10-K for the Fiscal Year Ended June 30, 2018 Filed September 27, 2018 File No. 001-10647

Dear Mr. Forkey:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance Office of Electronics and Machinery