UNITED STATES OF AMERICA BEFORE THE SECURITIES AND EXCHANGE COMMISSION

July 31, 2023

In the Matter of

Samsara Vision, Inc. 27 US HWY 202 (Ste 8/9) Far Hills, NJ 07931

ORDER DECLARING REGISTRATION STATEMENT ABANDONED UNDER THE SECURITIES ACT OF 1933, AS AMENDED

File No: 333-260742

Samsara Vision, Inc. filed with the Commission a registration statement to register securities under Section 6(a) of the Securities Act of 1933. The registration statement has been on file for more than nine months and has not yet become effective.

Samsara Vision, Inc. has failed to respond to notice under Rule 479 that the registration statement would be declared abandoned unless it was timely amended or withdrawn;

In view of the foregoing, it is ORDERED that the registration statement be declared abandoned on July 31, 2023.

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority.

Loan Lauren Nguyen Office Chief