



DIVISION OF  
CORPORATION FINANCE

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

March 1, 2024

Wayne Coll  
Chief Financial Officer  
Precision Optics Corporation  
22 East Broadway  
Gardner, MA 01440

**Re: Precision Optics Corporation**  
**Form 10-K for the Fiscal Year Ended June 30, 2023**  
**File No. 001-10647**

Dear Wayne Coll:

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 Industrial Applications and  
Services