



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

DIVISION OF  
CORPORATION FINANCE

March 15, 2024

Patrick Williams  
Chief Financial Officer  
STAAR Surgical Company  
25651 Atlantic Ocean Drive  
Lake Forest, California 92630

**Re: STAAR Surgical Company**  
**Form 10-Q for Period Ended September 30, 2023**  
**Form 8-K Filed November 1, 2023**  
**File No. 000-11634**

Dear Patrick Williams:

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