



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

DIVISION OF  
CORPORATION FINANCE

September 10, 2020

Nicholas Curtis  
Chief Executive Officer  
LENSAR, Inc.  
2800 Discovery Drive  
Orlando, FL 32826

**Re: LENSAR, Inc.**  
**Registration Statement on Form 10**  
**Exhibit Nos. 10.10 and 10.11**  
**Filed August 26, 2020**  
**File No. 001-39473**

Dear Mr. Curtis:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance