

April 13, 2021

VIA EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549-6010

Attention: Kasey Robinson

**Re: LENSAR, Inc.
Registration Statement on Form S-3 (File No. 333-255136)**

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, we hereby request acceleration by the Securities and Exchange Commission (the “**Commission**”) of the effective date of the above-referenced Registration Statement on Form S-3 (the “**Registration Statement**”) of LENSAR, Inc. We respectfully request that the Registration Statement become effective as of 4:00 p.m., Washington, D.C. time, on April 15, 2021, or as soon as practicable thereafter.

The Company requests that we be notified of such effectiveness by a telephone call to Drew Capurro of Latham & Watkins LLP at (714) 755-8008 or to Shayne Kennedy of Latham & Watkins LLP at (714) 755-8181 and that such effectiveness also be confirmed in writing.

Very truly yours,

/s/ Nicholas T. Curtis

Nicholas T. Curtis
Chief Executive Officer
LENSAR, Inc.

cc: Via Email

Thomas R. Staab, II, LENSAR, Inc.
B. Shayne Kennedy, Esq., Latham & Watkins LLP
Drew Capurro, Esq., Latham & Watkins LLP