

J.P. Morgan Securities LLC
383 Madison Avenue
New York, New York 10179

BofA Securities, Inc.
One Bryant Park
New York, New York 10036

July 27, 2021

VIA EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

**Re: RxSight, Inc.
Registration Statement on Form S-1, as amended (File No. 333-257790)
Request for Acceleration of Effective Date**

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended (the “**Act**”), we, as representatives of the several underwriters, hereby join in the request of RxSight, Inc. (the “**Company**”) for acceleration of the effective date of the above-named Registration Statement so that it becomes effective at 4:00 PM, Eastern Time, on July 29, 2021, or as soon thereafter as practicable, or at such other time thereafter as the Company or its outside counsel, Wilson Sonsini Goodrich & Rosati, Professional Corporation, may request by telephone that such Registration Statement be declared effective.

Pursuant to Rule 460 under the Act, we, as representatives of the several underwriters, wish to advise you that we have carried out the following distribution of the Company’s preliminary prospectus dated July 26, 2021:

- (i) Dates of distribution: July 26, 2021 through the date hereof
- (ii) Number of prospective underwriters to which the preliminary prospectus was furnished: 5
- (iii) Number of preliminary prospectuses furnished to investors: approximately 1800
- (iv) Number of preliminary prospectuses distributed to others, including the Company, the Company’s counsel, independent accountants and underwriters’ counsel: approximately 4

The undersigned advise that they have complied and will continue to comply, and each underwriter has advised the undersigned that it has complied and will continue to comply, with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

[Signature Page Follows]

Very truly yours,

J.P. MORGAN SECURITIES LLC
BOFA SECURITIES, INC.

As representatives of the several underwriters listed in
Schedule 1 to the Underwriting Agreement

J.P. MORGAN SECURITIES LLC

By: /s/ Benjamin Burdett

Name: Benjamin Burdett

Title: Managing Director

BOFA SECURITIES, INC.

By: /s/ Michael Liloia

Name: Michael Liloia

Title: Director