

**Vuzix Corporation**  
**25 Hendrix Road, Suite A**  
**West Henrietta, New York 14586**

February 8, 2021

**EDGAR**

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

**Re: Vuzix Corporation**  
**Registration Statement on Form S-3**  
**File No. 333-252673**

Ladies and Gentlemen:

Pursuant to Rule 461 of the General Rules and Regulations under the Securities Act of 1933, as amended, Vuzix Corporation (the "Company") respectfully requests that the effective date of the registration statement referred to above be accelerated so that it will become effective at 10a.m., Eastern Time, on February 9, 2021, or as soon thereafter as possible.

The Company hereby acknowledges the following:

- that should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Company may not assert the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

**Vuzix Corporation**

**By: /s/ Grant Russell**  
**Name: Grant Russell**  
**Title: Chief Financial Officer**

---