

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

May 4, 2023

**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. 333-270311**

Ladies and Gentlemen:

Pursuant to Rule 461 of the General Rules and Regulations under the Securities Act of 1933, as amended, Vuzix Corporation respectfully requests that the effective date of the registration statement referred to above be accelerated so that it will become effective at 10 a.m., Eastern Time, on May 8, 2023, or as soon thereafter as possible.

**Vuzix Corporation**

**By: /s/ Grant Russell**

**Name: Grant Russell**

**Title: Chief Financial Officer**

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