

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

Form S-3/A  
(Amendment No. 1)

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

**VUZIX CORPORATION**

(Exact name of registrant as specified in its charter)

**Delaware**  
(State of incorporation)

**04-3392453**  
(IRS Employer Identification No.)

**25 Hendrix Road, Suite A**  
**West Henrietta, New York 14586**  
**(585) 359-5900**

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

**Paul Travers**  
**Chief Executive Officer**  
**25 Hendrix Road, Suite A**  
**West Henrietta, New York 14586**  
**(585) 359-5900**

(Name, address, including zip code, and telephone number, including area code, of agent for service)

**Copies to:**

**Gregory Sichenzia, Esq.**  
**Jeff Cahlon, Esq.**  
**Sichenzia Ross Ference LLP**  
**1185 Avenue of the Americas, 31st Floor**  
**New York, New York 10036**  
**(212) 930-9700**

**Approximate date of commencement of proposed sale to the public:** From time to time after the effective date of this registration statement.

If the only securities being registered on this Form are being offered pursuant to dividend or interest reinvestment plans, please check the following box

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, other than securities offered only in connection with dividend or interest reinvestment plans, check the following box:

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering:

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering:

If this Form is a registration statement pursuant to General Instruction I.D. or a post-effective amendment thereto that shall become effective upon filing with the Commission pursuant to Rule 462(e) under the Securities Act, check the following box:

If this Form is a post-effective amendment to a registration statement filed pursuant to General Instruction I.D. filed to register additional securities or additional classes of securities pursuant to Rule 413(b) under the Securities Act, check the following box:

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer   
Non-accelerated filer

Accelerated filer   
Smaller reporting company   
Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Exchange Act.

**The Registrant hereby amends this Registration Statement on such date or dates as may be necessary to delay its effective date until the Registrant shall file a further amendment which specifically states that this Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act or until the Registration Statement shall become effective on such date as the Securities and Exchange Commission, acting pursuant to said Section 8(a), may determine.**



**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

We consent to the incorporation by reference in this Amendment No. 1 to the Registration Statement on Form S-3/A and related Prospectus of Vuzix Corporation (“the Company”) of our report dated March 1, 2023 relating to the consolidated financial statements and the effectiveness of internal controls over financial reporting of Vuzix Corporation appearing in the Annual Report on Form 10-K of Vuzix Corporation for the year ended December 31, 2022.

We also consent to the reference to our firm under the caption “Experts”.

/s/ Freed Maxick CPAs, P.C.

Buffalo, New York

May 8, 2023

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