

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

February 23, 2024

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. 333-276997

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 5:00 p.m., Eastern Time, on February 27, 2024, or as soon thereafter as possible.

Vuzix Corporation

By: /s/ Grant Russell

Name: Grant Russell

Title: Chief Financial Officer
