

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

December 10, 2025

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, as amended
File No. 333-290773

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 4:30 p.m., Eastern Time, on December 12, 2025, or as soon thereafter as possible.

Vuzix Corporation

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