

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

FORM S-1

REGISTRATION STATEMENT  
UNDER  
THE SECURITIES ACT OF 1933

**VUZIX CORPORATION**

(Exact name of registrant as specified in its charter)

**Delaware**  
(State or other jurisdiction  
of incorporation or organization)

**3577**  
(Primary Standard Industrial  
Classification Code Number)

**04-3392453**  
(I.R.S. Employer  
Identification Number)

**2166 Brighton Henrietta Townline Road  
Rochester, NY 14623  
585-359-5900**

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

**Paul J. Travers  
Chief Executive Officer  
2166 Brighton Henrietta Townline Road  
Rochester, NY 14623  
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 Friedman Ference LLP  
61 Broadway, 32nd Floor  
New York, New York 10006  
Telephone: (212) 930-9700  
Facsimile: (212) 930-9725**

**Yvan-Claude Pierre, Esq.  
William Haddad, Esq.  
Reed Smith LLP  
599 Lexington Avenue  
New York, New York 10022  
Telephone: (212) 549-5400  
Facsimile: (212) 521-5450**

**Approximate date of commencement of proposed sale to the public** : As soon as practicable after this Registration Statement is declared effective.

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, 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 post-effective amendment filed pursuant to Rule 462(d) 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.

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Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of “large accelerated filer,” “accelerated filer,” and “smaller reporting company” in Rule 12b-2 of the Exchange Act.

Large accelerated filer   
 Non-accelerated filer  (Do not check if a smaller reporting company)

Accelerated filer   
 Smaller reporting company

Title of Each Class of Securities to be Registered	Proposed Maximum Aggregate Offering Price (1)	Amount of Registration Fee (2)
Common Stock, \$0.001 par value per share	\$ 1,380,000	\$ 188.23
Common Stock Purchase Warrants	2,623.60	0.36
Shares of Common Stock underlying Common Stock Purchase Warrants (2)	1,552,500	211.76
Representative’s Common Stock Purchase Warrant		(3)
Shares of Common Stock underlying Representative’s Common Stock Purchase Warrants (2) (6)	<u>75,000</u>	<u>10.23</u>
Total Registration Fee	<u>3,010,123.6</u>	<u>410.58</u>

(1) Estimated solely for the purpose of calculating the amount of registration fee pursuant to Rule 457(o) under the Securities Act.

(2) The registration fee is calculated in accordance with Rule 457(o) under the Securities Act. The Registrant previously registered an aggregate of \$15,050,618 of its securities on the Registrant’s Registration Statement on Form S-1 (File No. 333-185661) declared effective on July 30, 2013, for which a filing fee of \$2,052.90 was paid. In accordance with Rule 462(b) promulgated under the Securities Act, an additional amount of securities having a proposed maximum aggregate offering price of \$3,010,123.6 is hereby registered.

(3) No fee pursuant to Rule 457(g) under the Securities Act.

**This Registration Statement shall become effective upon filing with the Commission in accordance with Rule 462(b) under the Securities Act of 1933, as amended.**

## **EXPLANATORY NOTE**

This registration statement is being filed pursuant to Rule 462(b) under the Securities Act of 1933, as amended, for the purpose of registering additional shares of common stock, and warrants to purchase shares of common stock, of Vuzix Corporation. The contents of the registrant's earlier Registration Statement on Form S-1 (File No. 333-185661), as amended, which was declared effective on July 30, 2013, are incorporated herein by reference into, and shall be deemed part of, this registration statement.

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## SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Rochester, State of New York, on July 30, 2013.

Vuzix Corporation

By: /s/ Paul J. Travers

Paul J. Travers

Its: Chief Executive Officer  
(Principal Executive Officer)

By: /s/ Grant Russell

Grant Russell

Its: Chief Financial Officer  
(Principal Financial and Accounting Officer)

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed below by the following persons in the capacities and on the dates indicated.

/s/ Paul J. Travers July 30, 2013  
Paul J. Travers  
Chief Executive Officer and Director (principal executive officer)

/s/ Grant Russell July 30, 2013  
Chief Financial Officer and Director (principal financial and accounting officer)

/s/ William Lee July 30, 2013  
William Lee  
Director

/s/ Alexander Ruckdaeschel July 30, 2013  
Alexander Ruckdaeschel  
Director

/s/ Michael Scott July 30, 2013  
Michael Scott  
Director

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**EXHIBIT INDEX**

<b>Exhibit No.</b>	<b>Description</b>
5.1	Opinion of Sichenzia Ross Friedman Ference LLP
23.1	Consent of EFP Rotenberg, LLP
23.2	Consent of Sichenzia Ross Friedman Ference LLP (included in Exhibit 5.1)

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July 30, 2013

**VIA ELECTRONIC TRANSMISSION**

Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549

Re: Vuzix Corporation, Form S-1 Registration Statement Filed Pursuant to Rule 462(b)

Ladies and Gentlemen:

We refer to the above-captioned registration statement on Form S-1 (the "Registration Statement"), filed pursuant to Rule 462(b) under the Securities Act of 1933, as amended (the "Act"), filed by Vuzix Corporation, a Delaware corporation (the "Company"), with the Securities and Exchange Commission, which incorporates by reference the Registration Statement on Form S-1 (File No. 333-185661), as amended, which was declared effective on July 30, 2013.

The Registration Statement pertains to an underwritten offering (the "Offering") and relates to the issuance and sale by the Company of shares of common stock, par value \$0.001 (the "Shares") and warrants to purchase shares of common stock (the "Warrants"). The Registration Statement also covers shares of common stock issuable from time to time upon exercise of the Warrants (the "Warrant Shares"). We understand that the Shares and Warrants are to be sold, as described in the Registration Statement.

We have examined the originals, photocopies, certified copies or other evidence of such records of the Company, certificates of officers of the Company and public officials, and other documents as we have deemed relevant and necessary as a basis for the opinion hereinafter expressed. In such examination, we have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as certified copies or photocopies and the authenticity of the originals of such latter documents.

Based on the foregoing, and subject to the assumptions, limitations and qualifications set forth herein, we are of the opinion that:

1. the issuance and sale of the Shares and Warrants has been duly authorized by all necessary corporate action on the part of the Company and, when issued and sold in the manner described in the Registration Statement, the Shares and Warrants will be validly issued, fully paid and non-assessable; and
2. the issuance and sale of the Warrants has been duly authorized, and when issued and sold in the manner described in the Registration Statement, the Warrants will be validly issued and will constitute the valid and binding obligations of the Company in accordance with the terms thereof; and the Warrant Shares have been duly authorized and, when issued in the manner described in the Registration Statement and in accordance with the terms and conditions of the Warrants (including the due payment of any exercise price therefor specified in the Warrants) the Warrant Shares will be validly issued, fully paid and non-assessable.



**SICHENZIA ROSS FRIEDMAN FERENCE LLP**  
ATTORNEYS AT LAW

Without limiting any of the other limitations, exceptions and qualifications stated elsewhere herein, we express no opinion with regard to the applicability or effect of the laws of any jurisdiction other than the Delaware General Corporation Law (based solely upon our review of a standard compilation thereof) as in effect as of the date hereof. This opinion letter deals only with the specified legal issues expressly addressed herein, and you should not infer any opinion that is not explicitly stated herein from any matter addressed in this opinion letter.

We hereby consent to the filing of this opinion as Exhibit 5.1 to the Registration Statement and to the reference to our firm under “Legal Matters” in the related Prospectus incorporated by reference in the Registration Statement. In giving the foregoing consent, we do not hereby admit that we are in the category of persons whose consent is required under Section 7 of the Act, or the rules and regulations of the Securities and Exchange Commission.

Very truly yours,

/s/ Sichenzia Ross Friedman Ference LLP



61 Broadway New York, New York 10006 212-930-9700 212-930-9725 Fax  
[www.srff.com](http://www.srff.com)

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**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

Vuzix Corporation  
2166 Brighton-Henrietta Townline Rd  
Rochester, NY 14623

We hereby consent to the incorporation by reference in this Registration Statement on Form S-1 filed pursuant to Rule 462(b) of the Securities Act of 1933, as amended, of our report dated March 19, 2013, relating to the consolidated balance sheets of Vuzix Corporation, as of December 31, 2012 and 2011 and the related consolidated statements of operations, changes in stockholders' equity (deficit), and cash flows for the years then ended, and to the reference to us under the caption Experts. Our report contains an explanatory paragraph regarding the Company's ability to continue as a going concern.

/s/ EFP Rotenberg, LLP

EFP Rotenberg, LLP  
Rochester, New York  
July 30, 2013

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