

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(D) OF THE
SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported) October 3, 2014

Vuzix Corporation

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction of incorporation)

001-35955

(Commission File Number)

04-3392453

(IRS Employer Identification No.)

2166 Brighton-Henrietta Townline Road, Rochester, New York 14623

(Address of principal executive offices)(Zip Code)

(585) 359-5900

(Registrant's telephone number, including area code)

Not Applicable

(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Item 4.01 Changes in Registration’s Certifying Accountant.

Vuzix Corporation (the “Company”) was recently advised by its independent registered accounting firm, EFP Rotenberg, LLP (“EFPR”), of its intention to cease serving as the Company’s independent registered public accounting firm upon the Company identifying a successor firm. The Company understands that the basis for EFPR’s decision is that EFPR has made a strategic decision to serve public companies in roles other than as the independent auditor. On October 3, 2014 the Company engaged Freed Maxick, LLP (“Freed Maxick”) as the Company’s independent registered public accounting firm, and EFPR resigned as the Company’s independent registered public accounting firm. Freed Maxick is headquartered in Buffalo, New York with a local office in Rochester, New York. The decision to engage Freed Maxick was approved by the audit committee of the Company’s board of directors. EFPR has informed the Company that it will cooperate and assist with an orderly transition of audit firms and the Company has authorized EFPR to respond fully to any inquiries of the successor auditor.

EFPR’s reports on the financial statements of the Company for each of the past two fiscal years have neither contained an adverse opinion or a disclaimer of opinion, nor been qualified or modified as to uncertainty, audit scope or accounting principles, except that, the reports included an explanatory paragraph with respect to the uncertainty as to the Company’s ability to continue as a going concern. During the past two fiscal years and in the subsequent interim period through October 3, 2014, there were (i) no disagreements with EFPR on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of EFPR, would have caused it to make reference to the subject matter of the disagreements in connection with its reports, and (ii) there were no reportable events (as that term is defined in Item 304(a)(1)(v) of Regulation S-K), except that, EFPR advised the Company that there were material weaknesses in its internal controls over financial reporting, which the Company agreed with and disclosed in its Form 10-K’s for the years ended December 31, 2013, and 2012, respectively.

The Company provided EFPR with a copy of the disclosures made in this Current Report on Form 8-K and requested that EFPR furnish a letter addressed to the Securities and Exchange Commission stating whether or not it agrees with the disclosures. A copy of such letter, dated October 8, 2014, is filed as Exhibit 16.1 to this report.

During the two most recent fiscal years and in the subsequent interim period through October 3, 2014, the Company has not consulted with Freed Maxick, LLP with respect to the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that would have been rendered on the Company’s consolidated financial statements, or any other matters set forth in Item 304(a)(2)(i) or (ii) of Regulation S-K.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

<u>Exhibit No.</u>	<u>Document</u>
16.1	EFPR letter to the SEC dated October 8, 2014

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Date: October 9, 2014

VUZIX CORPORATION

By: /s/ Paul Travers

Paul Travers
Chief Executive Officer



Certified Public Accountants | Business Consultants

October 8, 2014

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

We have been furnished with a copy of the response to Item 4.01 of Form 8-K for the event that occurred on October 3, 2014, to be filed by our client, Vuzix Corporation. We agree with the statements made in response to that Item insofar as they relate to our Firm.

Very truly yours,

/s/EFP Rotenberg, LLP

EFP Rotenberg, LLP
Rochester, New York