FORM 4

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

OMB APPROVAL

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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

(Print or Ty	pe Response	s)																	
1. Name ar Lee Will		f Reporting Person *		2. Issu Vuzix				SXV] _X_D		Relationship of Reporting Person(s) to Issuer (Check all applicable) X_ Director 10% Owner									
		PORATION, 75		3. Date of 12/24/2			ransact	tion (Month	h/Day/	Year)	Vear) Officer (give title below) Other (specify below)			ow)				
ROCHES	STER, NY	(Street) 14623		4. If Am 12/28/2			ate Ori	ginal	Filed((Month/l	Day/Ye	ear)		6. Individual or Joint/Group Filing(Check Applicable Line) _X_Form filed by One Reporting Person _Form filed by More than One Reporting Person			ne)		
(Cit	y)	(State)	(Zip)				Table	I - N	on-De	erivati	ve Se	curities	Acqu	ired, I	Disposed	of, or Benef	ficially Owne	d	
1.Title of S (Instr. 3)	Security		2. Transaction Date (Month/Day/Year)	any	ion I	d Date, if y/Year)	3. Tra Code (Instr.			(A) or	Disp	es Acquir bosed of and 5)		Owned Following Reported Transaction(s) (Instr. 3 and 4) Ownership of Form: Form: Direct (D)			Beneficial Ownership		
							Coe	de	V	Amo	unt	(A) or (D)	Price					Instr. 4)	(Instr. 4)
common	stock		12/24/2009				P			100,0	000	A	(1)	100,	000			D	
common	stock		12/24/2009				P			25,00	00	A	(1)	25,0	00			[By spouse
common	stock		12/24/2009				P			25,00	00	A	<u>(1)</u>	25,0	00			[By son
1. Title of Derivative Security (Instr. 3)	Conversion	3. Transaction Date (Month/Day/Year)	Table II - 3A. Deemed Execution Date, if any (Month/Day/Year)	(e.g., pt 4. Transac Code	its, c	5. Num of Deri Securit Acquir or Disp of (D) (Instr. 2	aber vative ies ed (A) oosed	quire s, opt 6. D Exp (Mo	d, Dis ions, o ate Ex	sposed conver	of, o rtible	securit	icially ies) 7. Tit of Ur Secur	Owner and and anderlyi	Amount		9. Number of Derivative Securities Beneficially Owned Following Reported	Owners Form o Derivat Security Direct (or Indir	Owners (Instr. 4
				Code	v	(A)	(D)	Date Exer	e rcisabl		Expiration Date Title			Amount or Number of Shares		Transaction((Instr. 4)	s) (I) (Instr. 4)	
warrant ? right to buy	\$ 0.2849	12/24/2009		P		50,00	0	12/	24/20	009 1	12/23	3/2012	com	mon	50,000	(1)	50,000	D	
warrant? right to buy	\$ 0.2849	12/24/2009		Р		12,50	0	12/	24/20	009 1	12/23	3/2012	com	mon ock	12,500	<u>(1)</u>	12,500	I	By spouse
warrant ? right to buy	\$ 0.2849	12/24/2009		Р		12,50	0	12/	24/20	009 1	12/23	3/2012		mon	12,500	(1)	12,500	I	By sor

Reporting Owners

		Relationships			
Reporting Owner Name / Address	Director	10% Owner	Officer	Other	
Lee William C/O VUZIX CORPORATION 75 TOWN CENTRE DRIVE ROCHESTER, NY 14623	X				

Signatures

/s/ Grant Russell, as attorney-in-fact for William Lee 01/29/2010
**Signature of Reporting Person Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, see Instruction 4(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).
- (1) The shares of common stock reported in Table I and the warrants reported in Table II were acquired as units consisting of one share of common stock and one-half of one warrant at the purchase price of \$0.18996 per unit.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.