



DIVISION OF  
CORPORATION FINANCE

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

February 5, 2021

Paul Travers  
Chief Executive Officer  
Vuzix Corporation  
25 Hendrix Road, Suite A  
West Henrietta, New York 14586

**Re: Vuzix Corp**  
**Registration Statement on Form S-3**  
**Filed February 2, 2021**  
**File No. 333-252673**

Dear Mr. Travers:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Eiko Yaoita Pyles at 202-551-3587 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing