

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) January 21, 2021

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.)

25 Hendrix Road, Suite A
West Henrietta, New York 14586
(Address of principal executive offices)(Zipcode)

(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))

Securities registered pursuant to Section 12(b) of the Act:

<u>Title of each class:</u>	<u>Trading Symbol(s)</u>	<u>Name of each exchange on which registered:</u>
Common Stock, par value \$0.001	VUZI	Nasdaq Capital Market

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (17 CFR §230.405) or Rule 12b-2 of the Securities Exchange Act of 1934 (17 CFR §240.12b-2).

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

Item 8.01 Other Events.

On January 21, 2021, Vuzix Corporation (the "Company"), filed a prospectus supplement to its registration statement on Form S-3 Registration number 333-231932, pursuant to Rule 424(b)(5) under the Securities Act of 1933, as amended, to register the sale of 674,084 shares of our common stock issuable from time to time upon exercise of previously issued warrants. The warrants were issued on December 14, 2017, have an exercise price of \$7.00 per share, and will be exercisable until June 18, 2021.

The opinion delivered to the Company by Sichenzia Ross Ference LLP in connection with the sale of an aggregate of 674,084 shares of the Company's common stock issuable upon exercise of outstanding warrants is being filed herewith in accordance with the requirements of Item 601(b)(5) of Regulation S-K under the Securities Act of 1933, as amended, and is incorporated by reference into the Company's Registration Statement on Form S-3 (Registration No. 333-231932).

Item 9.01 Financial Statements and Exhibits.

<u>Exhibit No</u>	<u>Exhibit</u>
<u>5.1</u>	<u>Opinion of Sichenzia Ross Ference LLP</u>

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: January 21, 2021

VUZIX CORPORATION

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



January 21, 2021

Vuzix Corporation
25 Hendrix Road, Suite A
West Henrietta, NY 14586

Re: Common Stock issuable upon exercise of Warrants registered under Registration Statement on Form S-3

Ladies and Gentlemen:

We have acted as counsel to Vuzix Corporation, a Delaware corporation (the "Company"), in connection with the registration of 674,084 shares of the Company's common stock, par value \$0.001 per share, to be issued upon the exercise of warrants to purchase 674,084 shares of common issued on December 14, 2017 (the "Warrants").

This opinion is being delivered in accordance with the requirements of Item 601(b)(5) of Regulation S-K under the Securities Act of 1933, as amended (the "Securities Act").

In connection with this opinion, we have examined originals or copies, certified or otherwise identified to our satisfaction, of the following:

1. Certificate of Incorporation of the Company, as amended;
2. Bylaws of the Company, as amended;
3. The Warrants;
4. Registration Statement on Form S-3 (Registration No. 333-231932) as filed by the Company with the Securities and Exchange Commission (the "Commission") on June 3, 2019 (as such registration statement became effective on June 13, 2019, the "Registration Statement") pursuant to the Securities Act;
5. The prospectus supplement filed with the Commission on January 21, 2021, pursuant to Rule 424(b)(5) promulgated under the Securities Act (the "Prospectus Supplement"), together with the base prospectus dated June 13, 2019; and
6. Written consent of the Board of Directors of the Company approving the issuance of the Warrants.

We have also examined originals or copies, certified or otherwise identified to our satisfaction, of such records of the Company and such agreements, certificates and receipts of public officials, certificates of officers or other representatives of the Company and others, and such other documents as we have deemed necessary or appropriate as a basis for the opinions stated below.

In our examination, we have assumed the genuineness of all signatures, including endorsements, the legal capacity and competency of all natural persons, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as facsimile, electronic, certified or photostatic copies, and the authenticity of the originals of such copies. In making our examination of executed documents, we have assumed (i) that the parties thereto, other than the Company, had the power, corporate or other, to enter into and perform all obligations thereunder and (ii) the due authorization by all requisite action, corporate or other, and the execution and delivery by such parties of such documents, and the validity and binding effect thereof on such parties.

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The opinion expressed below is limited to the federal securities laws of the United States of America and the corporate laws of the State of Delaware and we express no opinion as to the effect on the matters covered by the laws of any other jurisdiction.

Based upon and subject to the foregoing, we are of the opinion that the shares of common stock issuable upon exercise of the Warrants have been duly authorized and when issued and delivered by the Company against payment therefor in accordance with the terms of the Warrants, will be validly issued, fully paid and non-assessable.

We hereby consent to the filing of this opinion with the Commission as an exhibit to the Company's Current Report on Form 8-K being filed on the date hereof and incorporated by reference into the Registration Statement. We also hereby consent to the reference to our firm under the caption "Legal Matters" in the Prospectus Supplement. In giving this consent, we do not thereby admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Commission promulgated thereunder. This opinion is expressed as of the date hereof unless otherwise expressly stated, and we disclaim any undertaking to advise you of any subsequent changes in the facts stated or assumed herein or of any subsequent changes in applicable laws.

Very truly yours,

/s/ SICHENZIA ROSS FERENC LLP

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