

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549
FORM 12b-25
NOTIFICATION OF LATE FILING

(CHECK ONE): Form 10-K Form 20-F Form 11-K Form 10Q Form N-SAR
For Period ended: September 30, 2011

- Transition Report on Form 10-K
 - Transition Report on Form 20-F
 - Transition Report on Form 11-K
 - Transition Report on Form 10-Q
 - Transition Report on Form N-SAR
- For the Transition Period Ended:

Read Instruction (on back page) Before Preparing Form. Please Print or Type.

NOTHING IN THIS FORM SHALL BE CONSTRUED TO IMPLY THAT THE COMMISSION HAS VERIFIED ANY INFORMATION CONTAINED HEREIN.

If the notification relates to a portion of the filing checked above, identify the item(s) to which the notification relates:
N/A

PART I - REGISTRANT INFORMATION

Vuzix Corporation

Full Name of Registrant

N/A

Former Name if Applicable

75 Town Centre Drive

Address of Principal Executive Office (Street and Number)

Rochester, New York 14623

City, State and Zip Code

PART II - RULES 12b-25 (b) AND (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25 (b), the following should be completed. (Check box if appropriate)

- (a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;
 - (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, 11-K or Form N-SAR, or portion thereof will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q, or portion thereof will be filed on or before the fifth calendar day following the prescribed due date.
 - (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.
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PART III - NARRATIVE

State below in reasonable detail the reasons why Form 10-K, 20-F, 11-K, 10-Q, N-SAR, or the transition report or portion thereof could not be filed within the prescribed period.

Registrant was unable to file its Report on Form 10-Q for the calendar ended September 30, 2011, because it was unable prepare the financial statements required in that report without unreasonable effort or expense. Specifically, Registrant is in default of certain covenants under its loan agreement with LC Capital Master Fund Ltd and its loan agreement with Bridge Bank National Association, and Registrant has been discussing waivers of such defaults and forbearance agreements with such lenders. No agreement as to those matters had been reached. The outcome of those discussions will materially affect the treatment of those loans on Registrant's financial statements, which therefore could not have been prepared without unreasonable effort or expense.
