



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

DIVISION OF  
CORPORATION FINANCE

April 6, 2020

Heath Thompson  
Chief Executive Officer  
AudioEye, Inc.  
5210 E. Williams Circle, Suite 750  
Tucson, AZ 85711

**Re: AudioEye, Inc.**  
**Registration Statement on Form S-3**  
**Filed April 1, 2020**  
**File No. 333-237545**

Dear Mr. Thompson:

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 Jeff Kauten, Attorney-Advisor, at (202) 551-3447, or in his absence, Jan Woo, Legal Branch Chief, at (202) 551-3453, with any questions. If you require further assistance, please contact Larry Spigel, Office Chief, at (202) 551-3815.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Katherine Ashton, Esq.