



DIVISION OF  
CORPORATION FINANCE

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

February 10, 2021

James N. Spolar  
General Counsel and Corporate Secretary  
AudioEye, Inc.  
5210 E. Williams Circle, Suite 750  
Tucson, AZ 85711

**Re: AudioEye, Inc.**  
**Registration Statement on Form S-3**  
**Filed February 9, 2021**  
**File No. 333-252864**

Dear Mr. Spolar:

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

Please refer to Rule 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 Alexandra Barone, Staff Attorney, at (202) 551-8816 or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Jonathan R. Zimmerman