

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

DIVISION OF CORPORATION FINANCE

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