



DIVISION OF
CORPORATION FINANCE

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

March 13, 2023

Grant Russel
Chief Financial Officer
Vuzix Corp
25 Hendrix Road, Suite A
West Henrietta, New York 14586

Re: Vuzix Corp
Registration Statement on Form S-3
Filed March 6, 2023
File No. 333-270311

Dear Grant Russel:

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 Gregory Herbers at 202-551-8028 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing

cc: Jeff Cahlon