



DIVISION OF  
CORPORATION FINANCE

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

April 10, 2019

Jürgen Eichner  
Chief Executive Officer  
VIA optronics AG  
Sieboldstrasse 18  
90411 Nuremberg, Germany

**Re: VIA optronics AG**  
**Draft Registration Statement on Form F-1**  
**Submitted April 5, 2019**  
**CIK No. 0001769116**

Dear Mr. Eichner:

Our preliminary review of your draft registration statement indicates that it fails in numerous material respects to comply with the requirements of the form. In particular, your filing must be amended to provide the audited financial statements required by Rule 8-08 of Regulation S-X. Further, your Management's Discussion and Analysis section must be amended to address the periods required to be included by Regulation S-X. Refer to Item 303(a) of Regulation S-K. We will not perform a detailed examination of the draft registration statement and we will not issue comments.

You may submit a substantive amendment to correct the deficiencies. Please contact Heather Percival at 202-551-3498 or Amanda Ravitz, Assistant Director, at 202-551-3528 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Electronics and Machinery

cc: Gregory A. Scherneck, Esq.