



DIVISION OF  
CORPORATION FINANCE

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

October 26, 2022

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

**Re: VIA optronics AG**  
**Form 20-F for the Year Ended December 31, 2021**  
**Filed May 16, 2022**  
**File No. 001-39543**

Dear Juergen Eichner:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing