



DIVISION OF  
CORPORATION FINANCE

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

February 16, 2024

Harrison Gross  
Chief Executive Officer  
Innovative Eyewear Inc  
11900 Biscayne Blvd  
Suite 630  
North Miami, Florida 33181

**Re: Innovative Eyewear Inc**  
**Registration Statement on Form S-3**  
**Filed February 7, 2024**  
**File No. 333-276938**

Dear Harrison Gross:

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 Robert Augustin at 202-551-8483 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services