



DIVISION OF  
CORPORATION FINANCE

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

September 22, 2023

Andrew Hughes  
General Counsel  
AEye, Inc.  
One Park Place, Suite 200  
Dublin, CA 94568

**Re: AEye, Inc.**  
**Registration Statement on Form S-3**  
**Filed on September 15, 2023**  
**File No. 333-274546**

Dear Andrew Hughes:

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 Sarah Sidwell at 202-551-4733 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Christopher Forrester