



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

May 14, 2008

VIA U.S. MAIL

Jeff T. Wilson
Chief Financial Officer
Microvision, Inc.
6222 185th Avenue NE
Redmond, Washington 98052

Re: Microvision, Inc.
Form 10-K for the year ended December 31, 2007
Filed March 13, 2008
File No. 000-21221

Dear Mr. Wilson:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Angela Crane
Branch Chief