

May 4, 2005

Mail Stop 03-06

Mr. Jeff T. Wilson  
Chief Accounting Officer  
Microvision, Inc.  
19910 North Creek Parkway  
Bothell, WA 98011-3008

RE: Microvision, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2004 and Related  
Filings  
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,

Martin F. James  
Senior Assistant Chief  
Accountant  
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Mr. Jeff T. Wilson  
Microvision, Inc.  
April 12, 2005  
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