

## 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 185<sup>th</sup> 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