

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