



DIVISION OF
CORPORATION FINANCE

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

April 29, 2026

Glen DeVos
Chief Executive Officer
MICROVISION, INC.
18390 NE 68th Street
Redmond, Washington 98052

Re: MICROVISION, INC.
Registration Statement on Form S-3
Filed April 24, 2026
File No. 333-295326

Dear Glen DeVos:

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 Eranga Dias at 202-551-8107 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing