

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

MICROVISION, INC.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

91-1600822
(I.R.S. Employer
Identification No.)

6222 185th Avenue NE
Redmond, WA 98052
(Address, including Zip Code, of Principal Executive Offices)

Independent Director Stock Option Plan, as amended

Thomas M. Walker
Vice President, General Counsel and Secretary
6222 185th Avenue NE
Redmond, WA 98052
(425) 936-6847
(Name, address, and telephone number of agent for service)

With copy to:
Joel F. Freedman
Ropes & Gray LLP
One International Place
Boston, MA 02110

CALCULATION OF REGISTRATION FEE

Title of Securities to Be Registered	Amount to be Registered	Proposed Maximum Offering Price Per Share (1)	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee
Common Stock, par value \$.001	400,000	\$3.43	\$1,372,000	\$42.12

- (1) Estimated pursuant to Rules 457(h) and 457(c) under the Securities Act of 1933, as amended, solely for the purpose of calculating the registration fee, based on the average of the high and low prices of the Common Stock as reported on the NASDAQ Global Market on March 19, 2007.

EXPLANATORY NOTE

This Registration Statement has been filed pursuant to General Instruction E. on Form S-8 to register 400,000 additional shares of common stock to be offered pursuant to the Independent Director Stock Option Plan, as amended (the "Director Stock Plan"). A total of 500,000 shares of common stock were previously registered under the Director Stock Plan under registration statements on Form S-8, as amended (Nos. 333-89176, 333-42276, 333-19011), which are currently effective and are hereby incorporated by reference.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Redmond, State of Washington on March 20, 2007.

MICROVISION, INC.

By: /s/ Thomas M. Walker

Name: Thomas M. Walker

Title: Vice President, General Counsel & Secretary

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below hereby constitutes and appoints Alexander Tokman, Jeff Wilson and Thomas M. Walker, and each of them, severally, as his or her true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, to sign in his or her name, place and stead, in any and all capacities, a Registration Statement on Form S-8 (the "Registration Statement") of Microvision, Inc. (the "Company"), any and all amendments or supplements (including post-effective amendments) to the Registration Statement and any other instruments or documents that said attorneys-in-fact and agents may deem necessary or desirable to enable the Company to comply with the Securities Act of 1933, as amended, and any requirements of the Securities and Exchange Commission in respect thereof, and to file the same, with all exhibits thereto, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents and each of them full power and authority to do and perform each and every act and thing as they deem necessary, appropriate or desirable to be performed, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that each such attorney-in-fact and agent, or his substitute, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities indicated below on March 20, 2007.

Signature	Title
<u>/s/ Alexander Tokman</u> Alexander Tokman	Chief Executive Officer and Director (Principal Executive Officer)
<u>/s/ Jeff Wilson</u> Jeff Wilson	Chief Financial Officer (Principal Accounting Officer)
<u>/s/ Richard Cowell</u> Richard Cowell	Director
<u>/s/ Slade Gorton</u> Slade Gorton	Director
<u>/s/ Mark Onetto</u> Mark Onetto	Director
<u>/s/ Jeanette Horan</u> Jeanette Horan	Director
<u>/s/ Brian Turner</u> Brian Turner	Director

INDEX TO EXHIBITS

<u>Exhibit No.</u>	<u>Description</u>
5.1	Opinion of Ropes & Gray LLP.
23.1	Consent of Microvision, Inc.'s Independent Registered Public Accounting Firm.
23.2	Consent of Ropes & Gray LLP (included in Exhibit 5.1).
24.1	Power of Attorney (included on the signature page hereto).

March 20, 2007

Microvision, Inc.
6222 185th Avenue NE
Redmond, Washington, 98052
Attn: Thomas M. Walker

Re: Form S-8

This opinion is furnished to you in connection with a registration statement on Form S-8 (the "Registration Statement"), filed with the Securities and Exchange Commission under the Securities Act of 1933, as amended, for the registration of 400,000 shares of Common Stock, \$.001 par value (the "Shares"), of Microvision, Inc., a Delaware corporation (the "Company"). The Shares are issuable under the Company's Independent Director Option Plan (the "Director Plan").

We are familiar with the actions taken by the Company in connection with the adoption of the Director Plan. For purposes of our opinion, we have examined and relied upon such documents, records, certificates and other instruments as we have deemed necessary. The opinions expressed below are limited to the Delaware General Corporation Law, including the applicable provisions of the Delaware Constitution and the reported cases interpreting those laws.

Based on the foregoing, we are of the opinion that the Shares have been duly authorized and, when the Shares have been issued and sold in accordance with the terms of the Director Plan, the Shares will be validly issued, fully paid and nonassessable.

We hereby consent to your filing this opinion as an exhibit to the Registration Statement and to the use of our name therein. Our consent shall not be deemed an admission that we are experts whose consent is required under Section 7 of the Act.

This opinion may be used only in connection with the offer and sale of the Shares while the Registration Statement is in effect.

Very truly yours,

/s/ Ropes & Gray LLP

Ropes & Gray LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of Microvision, Inc. of our report dated March 14, 2007 relating to the financial statements, financial statement schedule, management's assessment of the effectiveness of internal control over financial reporting and the effectiveness of internal control over financial reporting, which appears in Microvision, Inc.'s Annual Report on Form 10-K for the year ended December 31, 2006. We also consent to the reference to us under the heading "Experts" in such Registration Statement.

/s/ PricewaterhouseCoopers LLP

Seattle, Washington
March 20, 2007