

May 13, 2008

Via EDGAR

Mr. Jay Webb, Reviewing Accountant
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Re: Microvision, Inc.
Form 10-K for the year ended December 31, 2007
Filed March 13, 2008
Form 10-K/A for the year ended December 31, 2007
Filed April 4, 2008
File No. 000-21221

Dear Mr. Webb:

In addition to our response of May 1, 2008, the Company acknowledges the following:

- The Company is responsible for the adequacy and accuracy of the disclosure in the filing;
- Staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- The Company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

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If you have any questions about the foregoing, do not hesitate to contact me.

Very truly yours,

/s/ Jeff Wilson

Jeff Wilson
Chief Financial Officer

JW/cr