

**MICROVISION, INC.**  
18390 NE 68<sup>th</sup> Street  
Redmond, WA 98052

November 19, 2024

**VIA EDGAR**

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Attention: Sarah Sidwell & Jennifer Angelini  
  
Re: MicroVision, Inc.  
Registration Statement on Form S-3 (File No. 333-282840)  
Request for Acceleration

Dear Ms. Sidwell and Ms. Angelini:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, MicroVision, Inc., a Delaware corporation (the "Company"), hereby requests that the effective date for the registration statement referred to above be accelerated so that it will be declared effective at 4:00 p.m. Eastern Time on November 21, 2024, or as soon as possible thereafter. The Company hereby authorizes Thomas Fraser of Ropes & Gray LLP, counsel to the Company, to orally modify or withdraw this request for acceleration.

Please call Thomas Fraser of Ropes & Gray LLP, counsel to the Company, at (617) 951-7063 as soon as the registration statement has been declared effective.

*[Signature page follows]*

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Very truly yours,

MICROVISION, INC.

By: /s/ Drew G. Markham  
Name: Drew G. Markham  
Title: Senior Vice President, General Counsel & Secretary

*[Signature Page to Acceleration Request]*

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