

MICROVISION, INC.

18390 NE 68th Street
Redmond, WA 98052

May 1, 2026

VIA EDGAR

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

Attention: Eranga Dias

Re: MicroVision, Inc.
Registration Statement on Form S-3 (File No. 333-295326)
Request for Acceleration

Dear Mr. Dias:

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 5:00 p.m. Eastern Time on May 4, 2026, 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]

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]
