



DIVISION OF  
CORPORATION FINANCE

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

June 7, 2024

Harrison Gross  
Chief Executive Officer  
Innovative Eyewear, Inc.  
11900 Biscayne Blvd., Suite 630  
North Miami, Florida 33181

**Re: Innovative Eyewear, Inc.**  
**Registration Statement on Form S-1**  
**Filed May 31, 2024**  
**File No. 333-279873**

Dear Harrison Gross:

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 Jane Park at 202-551-7439 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: Justin Grossman, Esq.