

September 23, 2021

**VIA EDGAR**

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

Attention: Gregory Herbers

**Re: AEye, Inc.**  
**Registration Statement on Form S-1**  
**File No. 333-259554**

**Acceleration Request**

**Requested Date: September 27, 2021**

**Requested Time: 4:00 p.m., Eastern Time**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, AEye, Inc. hereby requests that the Securities and Exchange Commission accelerate the effectiveness of the above-referenced Registration Statement to 4:00 p.m., Eastern Time, on September 27, 2021, or as soon thereafter as practicable.

Please confirm once the Registration Statement has been declared effective by calling Andrew Ledbetter of DLA Piper LLP (US) at (206) 839-4845. Please also contact him should you have any questions.

Very truly yours,

**AEye, Inc.**

/s/ Blair LaCorte

Blair LaCorte

Chief Executive Officer

cc: Robert Brown, Chief Financial Officer  
Andrew Hughes, General Counsel  
**AEye, Inc.**

Andrew Ledbetter, Esq.  
**DLA Piper LLP (US)**