

AEye, Inc.  
4670 Willow Road, Suite 125  
Pleasanton, CA 94588

August 19, 2024

**Via EDGAR Transmission**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549-6010  
Attn: Jenny O'Shanick

**Re: AEye, Inc.  
Registration Statement on Form S-1  
File No. 333-281235**

Dear Ms. O'Shanick:

In accordance with Rule 461 of Regulation C of the General Rules and Regulations under the Securities Act of 1933, as amended, we hereby request the acceleration of the effective date of the above-referenced Registration Statement on Form S-1 (the "Registration Statement") of AEye, Inc. (the "Company"). We respectfully request that the Registration Statement become effective as of 4:00 p.m. Eastern Time on August 21, 2024, or as soon thereafter as practicable.

Please contact Chris Forrester of Allen Overy Shearman Sterling US LLP, counsel to the Company, at 858-342-4705, or in his absence, Yian Huang at 484-797-8229, to provide notice of effectiveness, or if you have any other questions or concerns regarding this matter.

Sincerely,

AEye, Inc.

By: /s/ Andrew Hughes  
Andrew Hughes  
General Counsel and Secretary

cc: Matthew Fisch, AEye, Inc.  
Conor Tierney, AEye, Inc.  
Chris Forrester, Allen Overy Shearman Sterling US LLP  
Yian Huang, Allen Overy Shearman Sterling US LLP

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