

September 22, 2023

Andrew Hughes  
General Counsel  
AEye, Inc.  
One Park Place, Suite 200  
Dublin, CA 94568

Statement on Form S-3  
15, 2023

Re: AEye, Inc.  
Registration

Filed on September

File No. 333-274546

Dear Andrew Hughes:

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.

Sidwell at 202-551-4733 with any questions.

Please contact Sarah

Sincerely,

Division of Corporation Finance

Office of Manufacturing

cc:

Christopher Forrester