

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

February 28, 2025

Via EDGAR Transmission

Erin Donahue
Asia Timmons-Pierce
United States Securities and Exchange Commission
Division of Corporation Finance
Office of Manufacturing
100 F Street, N.E.
Washington, D.C. 20549

Re: AEye, Inc.
Registration Statement on Form S-1/A
Filed February 25, 2025
File No. 333-284323

Dear Ms. Donahue:

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/A (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 March 4, 2025, 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 S. Hughes
Andrew S. Hughes
Senior Vice President, Corporate Secretary and
General Counsel

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