

Maxim Group LLC  
300 Park Avenue, 16<sup>th</sup> Floor  
New York, New York 10022

September 29, 2023

**VIA EDGAR**

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

**Re: WISA Technologies, Inc.  
Registration Statement on Form S-1, as amended  
File No: 333-274331**

Ladies and Gentlemen:

Pursuant to Rule 461 of the General Rules and Regulations of the U.S. Securities and Exchange Commission (the "**Commission**") under the Securities Act of 1933, as amended (the "**Securities Act**"), Maxim Group LLC, as exclusive placement agent for the proposed offering, hereby joins the request of WISA Technologies, Inc. (the "**Company**") that the effective date of the above-referenced Registration Statement be accelerated so that it will become effective at **4:00 p.m. Eastern Time on Friday, September 29, 2023**, or as soon thereafter as practicable.

Pursuant to Rule 460 of the General Rules and Regulations of the Commission under the Securities Act, please be advised that there will be distributed to each underwriter, dealer or agent, who is reasonably anticipated to participate in the distribution of the securities in this offering, as many copies of the preliminary prospectus as appears to be reasonable to secure adequate distribution of the preliminary prospectus.

The undersigned is aware of its obligations under the provisions of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended, including the delivery requirements contained in such Rule, in connection with the above-referenced issue.

Very truly yours,

Maxim Group LLC

By: /s/ Clifford A. Teller  
Name: Clifford A. Teller  
Title: Co-President

cc: Leslie Marlow, Esq., Blank Rome LLP

Patrick J. Egan, Esq., Blank Rome LLP

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