

October 13, 2023

VIA EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F. Street, NE
Washington, D.C. 20549
Attention: Jessica Ansart

Re: WiSA Technologies, Inc.
Post-Effective Amendment No. 1 to Registration Statement on Form S-1 (the “**Post-Effective Amendment**”)
File No. 333-274331
Request for Withdrawal of the Post-Effective Amendment Pursuant to Rule 477

Ladies and Gentlemen:

Pursuant to Rule 477 under the Securities Act of 1933, as amended, WiSA Technologies, Inc. (the “**Company**”) hereby respectfully requests the withdrawal of the Post-Effective Amendment. No securities have been sold in connection with the offering to which the Post-Effective Amendment relates.

If you have any questions, please contact Aaron M. Schleicher of Sullivan & Worcester LLP by telephone at (212) 660-3034 or, in his absence, David E. Danovitch of Sullivan & Worcester LLP by telephone at (212) 660-3036.

Sincerely,

WiSA Technologies, Inc.

By: /s/ Brett Moyer

Brett Moyer
President and Chief Executive Officer

cc: Gary Williams, WiSA Technologies, Inc.
Leslie Marlow, Blank Rome LLP
Aaron M. Schleicher, Sullivan & Worcester LLP
