

**WISA TECHNOLOGIES, INC.**  
15268 NW Greenbrier Pkwy  
Beaverton, OR 97006

June 21, 2024

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
Office of Manufacturing  
100 F Street, NE  
Washington D.C. 20549

**RE: WiSA Technologies, Inc.  
Registration Statement on Form S-1  
File No. 333-280238**

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, the undersigned respectfully requests that the effective date of the above-referenced Registration Statement be accelerated so that the same will be declared effective at 4:00 p.m., Eastern Time, on June 25, 2024, or as soon thereafter as is practicable.

Sincerely,

**WiSA Technologies, Inc.**

By: /s/ Brett Moyer  
Brett Moyer  
President and Chief Executive Officer

cc: David E. Danovitch, Sullivan & Worcester LLP  
Aaron M. Schleicher, Sullivan & Worcester LLP

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