

**WiSA Technologies, Inc.**  
15268 NW Greenbrier Pkwy  
Beaverton, OR 97006

February 12, 2025

*Via EDGAR*

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

**Re: WiSA Technologies, Inc.**  
**Registration Statement on Form S-3**  
**Filed February 3, 2025**  
**File No. 333-284657**

Ladies and Gentlemen:

This correspondence responds to the verbal comments received from the staff of the Securities and Exchange Commission (the **Staff**) regarding the above-mentioned Registration Statement on Form S-3 (the **“Registration Statement”**) by WiSA Technologies, Inc. (the **“Company”**, **“we”**, **“us”** or **“our”**). For convenience, the Staff’s verbal comments are summarized below in bold text, followed by our responses. We are concurrently filing with this letter Amendment No. 1 to the Registration Statement (**“Amendment No. 1”**).

**Registration Statement on Form S-3**

**General**

- 1. We note that your incorporation by reference section is missing the quarterly reports on Form 10-Q for the quarterly periods after December 31, 2023. Please file a pre-effective amendment to incorporate such quarterly reports by reference.**

Response: In response to the Staff’s comment, we have incorporated the quarterly reports on Form 10-Q by reference in Amendment No. 1.

If you have any questions or comments regarding the foregoing, please contact Aaron M. Schleicher, Esq. at (212) 660-3034 or [aschleicher@sullivanlaw.com](mailto:aschleicher@sullivanlaw.com).

Very truly yours,

*/s/ Nathaniel Bradley*

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Nathaniel Bradley  
Chief Executive Officer

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

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