

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

May 1, 2023

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.
File No. 333-271526
Registration Statement on Form S-1**

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 become effective at 4:00 p.m. Eastern Time on May 3, 2023, or as soon thereafter as is practicable.

Sincerely,

WiSA Technologies, Inc.

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

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