



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

January 29, 2025

Alexandre Mongeon  
Chief Executive Officer  
Vision Marine Technologies Inc.  
730 Boulevard du Curé-Boivin  
Boisbriand, Québec J7G 2A7, Canada

**Re: Vision Marine Technologies Inc.**  
**Registration Statement on Form F-3**  
**Filed January 23, 2025**  
**File No. 333-284423**

Dear Alexandre Mongeon:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Erin Donahue at 202-551-6063 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing