

May 31, 2006

VIA EDGAR AND HAND DELIVERY

Securities and Exchange Commission
Division of Corporate Finance
100 F Street, N.E.
Washington, D.C. 20549-6010

Mail Stop 6010

Attention: Ms. Sonia Barros

**Re: Luna Innovations Incorporated
Registration Statement on Form S-1 (File No. 333-131764); and
Registration Statement on Form 8-A**

Acceleration Request

Requested Date: June 1, 2006

Requested Time: 4:30 PM Eastern Daylight Time

Ladies and Gentlemen:

Pursuant to Rule 461 of Regulation C promulgated under the Securities Act of 1933, as amended, Luna Innovations Incorporated (the "**Company**") hereby respectfully requests that the above-referenced registration statements on Form S-1 and Form 8-A (the "**Registration Statements**") be declared effective at the "Requested Date" and "Requested Time" set forth above or as soon thereafter as practicable, or at such later time as the Company may orally request via telephone call to the staff (the "**Staff**") of the Securities and Exchange Commission (the "**Commission**"). The Company hereby authorizes each of Trevor J. Chaplick and Mark R. Fitzgerald, of Wilson Sonsini Goodrich & Rosati, Professional Corporation, counsel for the Company, to make such request on our behalf.

In connection with this acceleration request, the Company hereby acknowledges that:

- Should the Commission or the Staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- The action of the Commission or the Staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- The Company may not assert this action as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Under separate cover, ThinkEquity Partners LLC as representative of the underwriters, will send the Commission a letter joining in this request for acceleration of the effective date. The representative will also provide you with information with respect to clearance from the National Association of Securities Dealers, Inc. prior to the effective date.

Please direct any questions or comments regarding this acceleration request to Mark R. Fitzgerald at (703) 734-3105.

Very truly yours,

LUNA INNOVATIONS INCORPORATED

/s/ Aaron S. Hullman

Aaron S. Hullman

Vice President and General Counsel

cc: Kent A. Murphy, Ph.D.
Mr. Scott A. Graeff
Luna Innovations Incorporated

Trevor J. Chaplick, Esq.
Mark R. Fitzgerald, Esq.
Wilson Sonsini Goodrich & Rosati, Professional Corporation

Marjorie S. Adams, Esq.
Daniel I. Goldberg, Esq.
DLA Piper Rudnick Gray Cary US LLP



May 30th, 2006

Securities and Exchange Commission
Division of Corporate Finance
100 F. Street, N.E.
Washington, D.C. 20549

Re: Luna Innovations Incorporated. (the "Company") Registration Statement on Form S- 1 (Reg. No. 333-131764)

Ladies and Gentlemen:

In accordance with Rule 461 of the General Rules and Regulations under the Securities Act of 1933, as amended (the "Act"), we hereby join with the Company to request that the effective date for the Registration Statement referred to above be accelerated to 4:30 p.m., (New York time) on June 1st, 2006 or as soon as practicable thereafter.

In connection with Rule 460 of the Act, please be advised that, during the period from May 9, 2006 to the date of this letter, we have effected the following distribution of copies of the Preliminary Prospectus dated May 9, 2006:

Number of prospectuses distributed to institutions	457
Number of prospectuses distributed to individuals	106
Number of prospectuses distributed to broker/dealers	235
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Total	798

The undersigned has and will, and each participating underwriter and dealer has advised the undersigned that it has and will, comply with the provisions of SEC Release No. 33-4968 of the Act and Rule 15c2-8 of the Securities Exchange Act of 1934, as amended in connection with the above-referenced issue.

Very truly yours,

ThinkEquity Partners LLC
WR Hambrecht & Co
Merriman Curhan Ford & Co.

By: THINKEQUITY PARTNERS LLC

By: /s/ BEN DAVEY
Name: Ben Davey
Title: Managing Director, Head of Equity Syndicate

600 Montgomery Street, 8th Floor, San Francisco, CA 94111 Tel. 415.249.2900