



DIVISION OF
CORPORATION FINANCE

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

June 13, 2014

Via Email

Laura A. Marriott
Chief Executive Officer
NeoMedia Technologies, Inc.
100 West Arapahoe Avenue, Suite 9
Boulder, CO 80302

**Re: NeoMedia Technologies, Inc.
Form 10-Q for the Quarterly Period Ended March 31, 2014
Filed April 30, 2014
File No. 000-21743**

Dear Ms. Marriott:

We have reviewed your letter dated May 14, 2014 in connection with the above-referenced filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments. Unless otherwise noted, where prior comments are referred to they refer to our letter dated May 2, 2014.

Form 10-Q for the Quarterly Period Ended March 31, 2014

Consolidated Financial Statements

Note 2 – Summary of Significant Accounting Policies

Change in Estimates, page 6

1. We note your response to prior comment 1 and do not agree with your characterization of the modifications in the valuation technique as a change in accounting estimate. Please amend your previously issued financial statements to present the modifications in the valuation technique as a correction of an error. We refer you to ASC 250-10-45-22 to 45-27. In addition, you should file an Item 4.02 Form 8-K since it appears as though the

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previously issued financial statements may no longer be relied upon because of the error correction. If you disagree, please tell us in greater detail the basis for your position.

Item 4. Controls and Procedures

Evaluation of Disclosure Controls and Procedures, page 21

2. We reissue prior comment 3 from our letter dated May 2, 2014.

You may contact Morgan Youngwood, Staff Accountant, at (202) 551-3479 if you have questions regarding comments on the financial statements and related matters. Please contact me at (202) 551-3730 with any other questions.

Sincerely,

/s/ Stephen G. Krikorian

Stephen G. Krikorian
Accounting Branch Chief