



DIVISION OF  
CORPORATION FINANCE

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

May 31, 2023

Richard Mills  
Chief Executive Officer  
Creative Realities, Inc.  
13100 Magisterial Drive, Suite 100  
Louisville, KY 40223

**Re: Creative Realities, Inc.**  
**Registration Statement on Form S-3**  
**Filed May 25, 2023**  
**File No. 333-272202**

Dear Richard Mills:

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

Please refer to Rule 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 Marion Graham, Staff Attorney, at 202-551-6521 or Jeff Kauten, Staff Attorney, at 202-551-3447 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology