



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4561

May 30, 2017

Charles Beck  
Chief Financial Officer  
Digimarc Corporation  
9405 SW Gemini Drive  
Beaverton, Oregon 97008

**Re: Digimarc Corporation  
Registration Statement on Form S-3  
Filed May 26, 2017  
File No. 333-218300**

Dear Mr. Beck:

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 Ji Shin, Attorney-Advisor, at (202) 551-3579 or me at (202) 551-3453 with any questions.

Sincerely,

/s/ Jan Woo

Jan Woo  
Legal Branch Chief  
Office of Information  
Technologies and Services

cc: Gina Eiben, Esq.  
Perkins Coie LLP