



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

May 16, 2008

Mr. Abraham N. Reichental
President and Chief Executive Officer
3D Systems Corporation
333 Three D Systems Circle
Rock Hill, SC 29730

Re: 3D Systems Corporation
Form 10-K/A for Fiscal Year Ended December 31, 2006
Form 10-Q for Fiscal Quarter Ended September 30, 2007
File No. 000-22250

Dear Mr. Reichental:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Stephen Krikorian
Branch Chief