



DIVISION OF  
CORPORATION FINANCE

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

July 23, 2010

Abraham N. Reichental  
Chief Executive Officer  
3D Systems Corporation  
333 Three D Systems Circle  
Rock Hill, South Carolina 29730

**Re: 3D Systems Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed February 24, 2010**  
**File No. 001-34220**

Dear Mr. Reichental:

We have completed our review of your Forms 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Stephen Krikorian  
Accounting Branch Chief