



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4561

July 20, 2017

Vyomesh I. Joshi  
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, 2016  
Filed February 28, 2017  
File No. 001-34220**

Dear Mr. Joshi:

We have completed our review of your filing. 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.

Sincerely,

/s/ Craig D. Wilson

Craig D. Wilson  
Senior Assistant Chief Accountant