

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

Mail Stop 4561

March 2, 2010

Michael W. Zima Chief Financial Officer NeoMedia Technologies, Inc. Two Concourse Parkway, Suite 500 Atlanta, GA, 30328

Re: NeoMedia Technologies, Inc.

Preliminary Revised Proxy Statement on Schedule 14A

Filed February 25, 2010 File No. 000-21743

Dear Mr. Zima:

We have completed our review of your filing and have no further comments at this time on the specific issues raised.

Sincerely,

Maryse Mills-Apenteng Special Counsel

cc: <u>Via facsimile: 305.358.7095</u>

John Owens, Esq. K&L Gates LLP