



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4561

April 13, 2018

David G. Ristow  
Chief Financial Officer  
Qumu Corporation  
501 1<sup>st</sup> Avenue North, Suite 305  
Minneapolis, Minnesota 55403

**Re: Qumu Corporation  
Registration Statement on Form S-3  
Filed April 9, 2018  
File No. 333-224200**

Dear Mr. Ristow:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 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 Michael Foland at (202) 551-6711 with any questions.

Sincerely,

/s/ Jan Woo

Jan Woo  
Legal Branch Chief  
Office of Information Technologies  
and Services

cc: April Hamlin  
Ballard Spahr LLP