



DIVISION OF  
CORPORATION FINANCE

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

November 29, 2018

Kenneth Gayron  
Executive Vice President and Chief Financial Officer  
Avid Technology, Inc.  
75 Network Drive  
Burlington, MA 01803

**Re: Avid Technology, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2017**  
**Filed March 16, 2018**  
**Form 10-Q for the Quarterly Period Ended September 30, 2018**  
**Filed November 8, 2018**  
**File No. 001-36254**

Dear Mr. Gayron:

We have limited our review of your filings to the financial statements and related disclosures and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Form 10-Q for the Quarterly Period Ended September 30, 2018

Note 9. Revenue , page 14

1. Please tell us and disclose the transaction price allocated to the performance obligations that are unsatisfied as of September 30, 2018 and explain when you expect to recognize such amount. Refer to ASC 606-10-50-13. This would appear to include amounts referred to as Other Backlog as provided in the Form 8-K furnished on November 11, 2018. If you are applying the practical expedient in 606-10-50-14 please tell us and disclose. Refer to 606-10-50-15.

In closing, 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.

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You may contact Frank Knapp, Staff Accountant at (202) 551-3805 or Melissa Kindelan, Staff Accountant at (202) 551-3564 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Information Technologies  
and Services