



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

DIVISION OF
CORPORATION FINANCE

April 26, 2023

Cynthia French
Chief Financial Officer
ParkerVision, Inc.
4446-1A Hendricks Avenue, Suite 354
Jacksonville, Florida 32207

Re: ParkerVision, Inc.
Registration Statement on Form S-1
Filed April 20, 2023
File No. 333-271351

Dear Cynthia French:

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 Gregory Herbers at 202-551-8028 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing

cc: Paul Lucido