



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4561

July 6, 2018

Via E-mail

Robert B. Stewart, Jr.  
President  
Acacia Research Corp.  
520 Newport Center Drive  
Newport Beach, California

**Re: Acacia Research Corp.  
Preliminary Proxy Statement on Schedule 14A  
Filed April 2, 2018  
File No. 001-37721**

Dear Mr. Stewart:

We have completed our review of your filings. 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/ Folake Ayoola

Folake Ayoola  
Special Counsel, Office of  
Information Technologies and  
Services

cc: Dennis Block  
Dmitriy Tartakovskiy  
GreenbergTraurig