

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

April 11, 2019

Barrett Garrison Chief Financial Officer Digital Turbine, Inc. 111 Nueces Street Austin, TX 78701

Re: Digital Turbine, Inc.
Registration Statement on Form S-3
Filed April 9, 2019
File No. 333-230785

Dear Mr. Garrison:

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

Please refer to Rule 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 Mitchell Austin, Staff Attorney, at (202) 551-3574 or, in his absence, Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance Office of Information Technologies and Services

cc: Ben D. Orlanski, Esq.