

December 23, 2016

**VIA EDGAR**

Jan Woo, Legal Branch Chief Office of Information Technologies and Services  
Ivan Griswold, Staff Attorney  
Gabriel Eckstein, Attorney-Adviser  
Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549-1090

Re: **Digital Turbine, Inc.**  
**Registration Statement on Form S-1**  
**Filed October 28, 2016**  
**File No. 333-214321**

Ladies and Gentlemen:

On behalf of Digital Turbine, Inc., a Delaware corporation (the "Company"), we are hereby providing the Company's response to the comment of the staff of the Division of Corporation Finance (the "Staff") of the Securities and Exchange Commission contained in the Staff's letter (the "Comment Letter") to William Stone of the Company, dated November 23, 2016 with respect to the above-referenced Registration Statement on Form S-1 (the "Registration Statement"). For convenience of reference, the Staff's comment contained in the Comment Letter is reprinted below in italics, and is followed by the response of the Company.

STAFF COMMENT:

*1. You seek to register certain notes, warrants and underlying common stock initially issued to BTIG, LLC on September 28, 2016. You also state that BTIG, LLC has resold these securities to the selling shareholders. We note, however, that you have not yet identified the selling shareholders in your registration statement. Please tell us when the transaction in which the selling shareholders acquired their shares was completed.*

COMPANY RESPONSE:

The selling securityholders are now identified in the registration statement. The transaction in which these selling securityholders acquired their securities was completed on or about September 28, 2016 (the settlement date of the offering), according to the knowledge of BTIG, LLC.

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The Company has amended the Registration Statement to update other disclosures, in addition to addressing the comment raised in the Comment Letter.

\* \* \*

We thank the Staff for its attention to the Company's filing. If you have any questions or comments regarding the foregoing, or have additional questions or comments, please contact the undersigned at 310-312-4126.

Very truly yours,

/s/ Ben D. Orlanski

Ben D. Orlanski

cc: William Stone, Digital Turbine, Inc.  
Barrett Garrison, Digital Turbine, Inc.  
Matthew S. O'Loughlin, Manatt, Phelps & Phillips, LLP

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