

Mail Stop 4561

April 5, 2010

Mr. Thomas M. Donnelly
Chief Financial Officer
Digital River, Inc.
9625 West 76th Street
Eden Prairie, MN 55344

**Re: Digital River, Inc.
Item 4.02 Form 8-K
Filed February 23, 2010
Item 4.02 Form 8-K/A
Filed March 9, 2010
File No. 000-24643**

Dear Mr. Donnelly:

We have completed our review of your Form 8-K and amendment and have no further comments at this time on the specific issues raised.

Sincerely,

Stephen Krikorian
Accounting Branch Chief