

Mail Stop 4561

April 5, 2010

Mr. Thomas M. Donnelly  
Chief Financial Officer  
Digital River, Inc.  
9625 West 76<sup>th</sup> 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