



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4561

April 3, 2017

John S. Clendening
Chief Executive Officer
Blucora, Inc.
10900 NE 8th Street, Suite 800
Bellevue, WA 98004

Re: Blucora, Inc.
Registration Statement on Form S-3
Filed March 28, 2017
File No. 333-216984

Dear Mr. Clendening:

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

Please refer to Rules 460 and 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 Edwin Kim, Staff Attorney, at (202) 551-3297 or me at (202) 551-3453 with any questions.

Sincerely,

/s/ Jan Woo

Jan Woo
Branch Chief - Legal
Office of Information
Technologies and Services

cc: Andrew Bor, Esq.
Perkins Coie LLP