



DIVISION OF
CORPORATION FINANCE

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

September 24, 2010

Mr. James R. Zarley
Chief Executive Officer
ValueClick, Inc.
30699 Russell Ranch Road, Suite 250
Westlake Village, CA 91362

Re: ValueClick, Inc.
Form 10-K for fiscal year ended December 31, 2009
Filed February 26, 2010
File No. 001-31357

Dear Mr. Zarley:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Larry Spigel
Assistant Director

cc: Stewart McDowell, Esq.
Via Facsimile: (415) 374-8461