



DIVISION OF  
CORPORATION FINANCE

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

December 30, 2019

Jeff Carberry  
Chief Financial Officer  
STAMPS.COM INC  
1990 E. Grand Avenue  
El Segundo, California 90245

**Re: STAMPS.COM INC**  
**Form 10-K for the Fiscal Year Ended December 31, 2018**  
**Filed March 1, 2019**  
**File No. 000-26427**

Dear Mr. Carberry:

We have limited our review of your filing to the financial statements and related disclosures and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Form 10-K for the Fiscal Year Ended December 31, 2018

Notes to Consolidated Financial Statements

Revenue Recognition, page F-13

1. You disclose customers pay a monthly fee based on a subscription plan, which may be waived or refunded for certain customers. We also note from your website that customers are offered free postage and coupons for reduced postage. Please tell us and disclose pursuant to ASC 606-10-50-20 how you account for the noted items. Also, explain to us your consideration of ASC 606-10-32 in your accounting.

Jeff Carberry  
STAMPS.COM INC  
December 30, 2019  
Page 2

In closing, 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.

You may contact Theresa Brilliant at 202-551-3307 or Doug Jones at 202-551-3309 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services