



DIVISION OF
CORPORATION FINANCE

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

September 18, 2020

Melanie Klint
General Counsel
PFSweb, Inc.
505 Millennium Drive
Allen, TX 75013

Re: PFSweb, Inc.
Registration Statement on Form S-3
Filed September 11, 2020
File No. 333-248722

Dear Ms. Klint:

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 Nicholas Lamparski at (202) 551-4695 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: Soren Lindstrom