



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

DIVISION OF  
CORPORATION FINANCE

January 9, 2013

Via E-mail

Mr. Paul D. Warenski, Esq.  
General Counsel  
ServiceSource International, Inc.  
634 Second Street  
San Francisco, California 94107

**Re: ServiceSource International, Inc.  
Amendment No. 1 to Tender Offer Statement on Schedule TO-I  
Filed on January 8, 2013  
File No. 005-86636**

Dear Mr. Warenski:

We have reviewed your amended filing and have the following comment.

General

1. We note your response to prior comment 1. Without necessarily agreeing with your analysis under Rule 14e-1(b), the staff has determined not to undertake any further review of this issue at this time.

You may contact me at (202) 551-3503 if you have any questions regarding our comment.

Sincerely,

/s/ David L. Orlic

David L. Orlic  
Special Counsel  
Office of Mergers and Acquisitions

cc: Via E-mail  
Tony Jeffries, Esq.  
Wilson Sonsini Goodrich & Rosati Professional Corporation