

Mail Stop 3561

November 10, 2005

James Wall
Chief Financial Officer
Core-Mark Holding Company, Inc.
395 Oyster Point Boulevard, Suite 415
South San Francisco, California 94080

Re: Core-Mark Holding Company, Inc.
Registration Statement on Form 10
Filed September 6, 2005
File No. 0-51515

Dear Mr. Wall:

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

Sincerely,

H. Christopher Owings
Assistant Director

cc: Ryan Gallagher, Esq.
Fax: (650) 802-3100