

Mail Stop 3561

October 20, 2008

By Facsimile and U.S. Mail

Mr. J. Michael Walsh  
President and Chief Executive Officer  
Core-Mark Holding Company, Inc.  
395 Oyster Point Boulevard, Suite 415  
South San Francisco, CA 94080

**Re: Core-Mark Holding Company, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Forms 10-Q for the Fiscal Quarters Ended  
March 31, 2008 and June 30, 2008  
File No. 0-51515**

Dear Mr. Walsh:

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

Sincerely,

Andrew Mew  
Accounting Branch Chief