



DIVISION OF  
CORPORATION FINANCE

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

August 13, 2012

Via E-mail

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

**Re: Core-Mark Holding Company, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2011  
Filed March 8, 2012  
File No. 0-51515**

Dear Mr. Walsh:

We have reviewed your filing and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to this comment, we may have additional comments.

Form 10-K for the Fiscal Year Ended December 31, 2011

Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations, page 22

1. Reference is made to Note 14 (Segment Information) on page 73 where you have generated losses before income taxes related to your Canadian operations for the last three fiscal years. In view of the material variability between your domestic and Canadian geographic operating results, please tell us what consideration you gave to including a separate section in MD&A that clearly and completely discusses these geographic results of operations with qualitative and quantitative reasons for the significant volatility between your domestic and Canadian operations. Refer to the guidance in Item 303 of Regulation S-K and SEC Release No. 33-8350.

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We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comment, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact Robert Babula, Staff Accountant, at (202) 551- 3339, or Jason Niethamer, Assistant Chief Accountant, at (202) 551 - 3855 if you have questions regarding this comment on the financial statements and related matters. You may contact me at (202) 551-3720 with any other questions.

Sincerely,

/s/ Andrew D. Mew

Andrew D. Mew  
Accounting Branch Chief