



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

DIVISION OF
CORPORATION FINANCE

January 27, 2021

Scott E. McPherson
President and Chief Executive Officer
Core-Mark Holding Company, Inc.
1500 Solana Boulevard, Suite 3400
Westlake, TX 76262

Re: Core-Mark Holding Company, Inc.
Form 10-K for Fiscal Year Ended December 31, 2019
Filed March 2, 2020
Amendment No. 1 to Form 10-K for Fiscal Year Ended December 31, 2019
Filed May 26, 2020
File No. 000-51515

Dear Mr. McPherson:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Trade & Services