

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

DIVISION OF CORPORATION FINANCE

March 19, 2019

Christopher A. Lien Chief Executive Officer Marin Software Incorporated 123 Mission Street, 27th Floor San Francisco, CA 94105

> Re: Marin Software Incorporated Registration Statement on Form S-3 Filed March 14, 2019 File No. 333-230275

Dear Mr. Lien:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rule 461 regarding requests for acceleration. 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.

Please contact Jeff Kauten, Attorney-Advisor, at (202) 551-3447, or in his absence, Jan Woo, Legal Branch Chief, at (202) 551-3453, with any questions. If you require further assistance, please contact Barbara C. Jacobs, Assistant Director, at (202) 551-3730.

Sincerely,

Division of Corporation Finance Office of Information Technologies and Services

cc: Michael Brown, Esq.