



DIVISION OF  
CORPORATION FINANCE

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

November 29, 2010

Mark Culhane  
Executive Vice President and Chief Financial Officer  
DemandTec, Inc.  
One Franklin Parkway, Building 910  
San Mateo, CA 94403

**Re: DemandTec, Inc.**  
**Form 10-K for the Fiscal Year Ended February 28, 2010**  
**File No. 001-33634**

Dear Mr. Culhane:

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

Sincerely,

Patrick Gilmore  
Accounting Branch Chief