



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

February 3, 2016

Tony Carvalho  
Chief Financial Officer  
YuMe, Inc.  
1204 Middlefield Road  
Redwood City, CA 94063

**Re: YuMe, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2014**  
**Filed March 10, 2015**  
**File No. 001-36039**

Dear Mr. Carvalho:

We have completed our review of your filing. We remind you that our comment or changes to disclosure in response to our comment do not foreclose the Commission from taking any action with respect to the company or 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. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Robert S. Littlepage, for

Larry Spigel  
Assistant Director