



DIVISION OF  
CORPORATION FINANCE

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

November 6, 2023

Rajeev Goel  
Chief Executive Officer  
PubMatic, Inc.  
601 Marshall Street  
Redwood City, CA 94063

**Re: PubMatic, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2022**  
**File No. 001-39748**

Dear Rajeev Goel:

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 Technology