

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

DIVISION OF CORPORATION FINANCE

November 20, 2020

Rajeev K. Goel Chief Executive Officer PubMatic, Inc. 3 Lagoon Drive, Suite 180 Redwood City, California 94065

Re: PubMatic, Inc. Amendment No. 1 to Draft Registration Statement on Form S-1 Exhibit Nos. 10.14, 10.15, and 10.16 Submitted October 19, 2020 CIK No. 0001422930

Dear Mr. Goel:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance