



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4561

December 22, 2017

Michael Trimarchi  
Chief Financial Officer  
CommerceHub, Inc.  
201 Fuller Road, 6th Floor  
Albany, New York 12203

**Re: CommerceHub, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2016**  
**Filed March 7, 2017**  
**File No. 001-37840**

Dear Mr. Trimarchi:

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,

/s/ Kathleen Collins

Kathleen Collins  
Accounting Branch Chief  
Office of Information Technologies  
and Services