



DIVISION OF
CORPORATION FINANCE

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

February 3, 2022

Arturo Rodriguez
Chief Financial Officer
Aterian, Inc.
37 East 18th Street, 7th Floor
New York, New York 10003

Re: Aterian, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2020
Filed March 16, 2021
File No. 001-38937

Dear Mr. Rodriguez:

We have completed our review of your filings. 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 Manufacturing