



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

February 12, 2010

Via U.S. Mail and facsimile to (210) 829-9101

Mr. Larry Franklin  
President and Chief Executive Officer  
Harte-Hanks, Inc.  
200 Concord Plaza Drive  
San Antonio, TX 78216

**Re: Harte-Hanks, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2008**  
**Filed March 2, 2009**  
**File No. 001-07120**

Dear Mr. Franklin:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

/s/ Larry Spigel  
Assistant Director