

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
File No. 001-39748

Fiscal Year Ended December 31, 2022

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