

PubMatic, Inc.
3 Lagoon Drive, Suite 180
Redwood City, California 94065

December 4, 2020

VIA EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, NE
Washington, DC 20549

Attention: Jan Woo, Legal Branch Chief
Matthew Crispino, Staff Attorney
Christine Dietz, Senior Staff Accountant
Frank Knapp, Staff Accountant

Re: PubMatic, Inc. Registration Statement on Form S-1 (File No. 333-250077) originally filed November 13, as amended, and corresponding Registration Statement on Form 8-A (File No. 001-39748) filed November 30, 2020

Requested Date: December 8, 2020
Requested Time: 4:00 PM Eastern Time

Ladies and Gentlemen:

PubMatic, Inc. (the “**Registrant**”) hereby requests that the Securities and Exchange Commission take appropriate action to declare the above-captioned Registration Statements on Form S-1 and Form 8-A effective at the “Requested Date” and “Requested Time” set forth above or as soon thereafter as practicable.

The Registrant hereby authorizes James D. Evans or Nicholas H.R. Dumont, both of whom are attorneys with the Registrant’s outside legal counsel, Fenwick & West LLP, to orally modify or withdraw this request for acceleration.

The Registrant requests that it be notified of such effectiveness by a telephone call to Mr. Evans at (206) 389-4559 or, in his absence, Mr. Dumont at (212) 430-2679.

* * *

Sincerely,

PUBMATIC, INC.

By: /s/ Thomas Chow

Thomas Chow

General Counsel and Secretary

cc: Rajeev K. Goel, Chief Executive Officer
Steven Pantelick, Chief Financial Officer
PubMatic, Inc.

James D. Evans, Esq.
Nicholas H.R. Dumont, Esq.
Fenwick & West LLP

[Signature Page to Company Acceleration Request Letter]