



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

DIVISION OF  
CORPORATION FINANCE

January 27, 2021

Scott E. McPherson  
President and Chief Executive Officer  
Core-Mark Holding Company, Inc.  
1500 Solana Boulevard, Suite 3400  
Westlake, TX 76262

**Re: Core-Mark Holding Company, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2019**  
**Filed March 2, 2020**  
**Amendment No. 1 to Form 10-K for Fiscal Year Ended December 31, 2019**  
**Filed May 26, 2020**  
**File No. 000-51515**

Dear Mr. McPherson:

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 Trade & Services