

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

DIVISION OF CORPORATION FINANCE

September 8, 2023

Cheryl A. Wynne Chief Financial Officer Bsquare Corporation 1415 Western Ave, Suite 700 Seattle, WA 98101

> Re: Bsquare Corporation Form 10-K for Fiscal Year Ended December 31, 2022 Filed March 7, 2023 File No. 000-27687

Dear Cheryl A. Wynne:

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