



DIVISION OF  
CORPORATION FINANCE

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

April 11, 2024

Kimberly Nelson  
Chief Financial Officer  
SPS Commerce, Inc.  
333 South Seventh Street, Suite 1000  
Minneapolis, MN 55402

**Re: SPS Commerce, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2023**  
**File No. 001-34702**

Dear Kimberly Nelson:

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

cc: Brian Senger